The Bombay Gazette.

No. 6,907.—New Series. BOMBAY :—TUESDAY, MARCH 28, 1871. Annual Subscription in Advance—Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town .....Rs. 52 0
——— including postage..... ,, 72 0
For half year in advance, delivered in Town ..... ,, 28 0
——— including postage ..... ,, 38 0
For three months' advance, delivered in Town... ,, 16 0
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TERMS FOR ADVERTISEMENTS.

Ten Lines and under
First insertion.....Rs. 5 0
" Second Ditto ..... ,, 2 8
Third Ditto ..... ,, 2 8
Fourth and succeeding insertions ..... ,, 0 2½ As.

per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion ..... 8 As. per line.
Second Ditto ..... 4½ ,, ,,
Third and succeeding..... 2½ ,, ,,
In the Native Languages, double the above.
Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

OVERLAND ROUTE.

On Saturday, the 1st April, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. SIMLA, (2,449 tons, and 630 H.P.) Captain W. Woolcott, will leave for SUEZ as above, carrying H.M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 9 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows :—
To BRINDISI .....First Class Rs. 600 Second Class Rs. 300
To SOUTHAMPTON. ,, ,, 650 ,, ,, 350

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
25th March 1871.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE P. and O. Co.'s s. s. ELLORA, (1,727 tons, and 300 H.P., Captain G. N. Hector, will be despatched for the above Ports on THURSDAY, the 30th March, leaving Mazagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no luggage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 28th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
18th March 1871.

TRIESTE VIA SUEZ CANAL.

MESSRS. HARRISON'S fine Steamer CORDOVA, 1,417 tons, will sail on or about 30th instant; and has superior accommodation for a few first-class Passengers. Apply to WALLACE & Co.

Bombay, 25th March 1871.

MESSRS. THOMAS AND JAMES HARRISON'S LINE OF STEAMERS.

THE S.S. ATALANTA will sail for LIVERPOOL via the SUEZ CANAL on or about the 7th April. This a fine Clyde-built Steamer, 2,200 Tons Builder, with Engines 400 H.P. nominal. She has excellent accommodation for first-class Passengers. Her Cabins are placed amidship and are well fitted and ventilated.

The charge for a passage to Liverpool is £50 for an adult, and half fare for Children under 10 and above 4 years of age, exclusive of Wines.

W. & A. GRAHAM & Co.,
Agents s. s. Atalanta.

Bombay, 20th March 1871.

STEAM COMMUNICATION WITH ITALY, (VIA SUEZ CANAL).

THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a monthly line of steamers (via the Suez Canal), leaving

GENOA	BOMBAY
on the 24th,	and on the 1st
of each month,	

And calling at the following intermediate stations, viz :—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden ; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,
(Inclusive of all Transit Fees through the Canal.)

To Aden	1st Class. £22	2nd Class. £15	3rd Class. £4
Suez	36	22	8
Port Said	38	26	9
Alexandria	39	25	9-10
Messina	45	32	12
Naples	47	33	13
Leghorn	50	34	14
Genoa	50	34	14
Marseilles with transshipment at Genoa	52	35	14-10

Including Wines at 1 Bottle. Without Food

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers, under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messina, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows :—

PERSIA, on SATURDAY, 1st of April.
INDIA, on MONDAY, 1st of May.

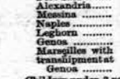
The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

FOR LIVERPOOL.

(WITH QUICK DESPATCH.)

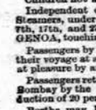


THE first class ship ROMANIA, 1152 tons register, John Thomas, Commander.

This Vessel has a portion of her Cargo already engaged.—For Freight apply to RITCHIE, FOLLEXFEN & Co.

Bombay, 20th March 1871.

FOR LONDON VIA HAVRE, WITH DESPATCH.



MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 15 years, 1,745 tons, William Stuart, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

NOTICE.—CONSIGNEES per Ship ROBINSON CRUSOE, arrived from London, are requested to SEND BOATS alongside to TAKE DELIVERY of their respective CARGOES, otherwise they will be landed by the Captain at the expense and risk of the Consignees.

Bombay, 21st March 1871. FINLAY, SCOTT, & Co.

NOTICE.—CONSIGNEES per Ship CITY of NANKIN, arrived from Glasgow, are requested to DESPATCH BOATS to TAKE DELIVERY of their respective GOODS; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

Bombay, 20th March 1871. W. NICOL & Co.

NOTICE.—CONSIGNEES per Ship CITY OF BRUSSELS, arrived from Liverpool, are requested to DESPATCH BOATS to take delivery of their respective Goods; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

Bombay, 24th March 1871. W. NICOL & Co.

GUNS, RIFLES, &c.

MR. W. W. GREENER, Birmingham, has consigned, for sale at English prices, to Messrs. GRINDLAY, GROOM, and Co., Bombay, the following GUNS and RIFLES, CARTRIDGES, &c., suitable for Indian Sport, and warrants the shooting of the Rifles to be accurate with a flat trajectory, and the Guns to shoot close and strong :—

1	Double Breech-loading Gun, No. 8,617 pin 12 bore, Choc complete ...	ditto	...	£27
1	Ditto	ditto	No. 10,167 C. F. ditto	£25
1	Ditto	ditto	No. 1,108 ditto ditto	£25
1	Ditto	ditto	No. 9,215 ditto ditto	£35
1	Ditto	ditto	No. 9,992 ditto ditto	£35
1	Double small bore Rifle, No. 9,449 for Boxer Cartridges (500), Case complete ...	...	...	£44-10
1	Ditto No. 9,436 for Snider Ammunition ditto			£38

A supply of Cartridge Cases, &c., suitable for the above on hand.

GRINDLAY, GROOM, & Co.

N.B.—A consignment of Sporting Guiders and Henry Martinis is shortly expected.

FURNITURE, CARPETS AND BEDDING.

AN ILLUSTRATED FURNITURE CATALOGUE,

Containing nearly Six Hundred Designs, of every description of Furniture, faithfully drawn from our own Stock, will be forwarded gratis, or may be had at the office of this Journal, on application.

All Orders for Export carefully packed in damp-proof cases, and shipped without delay, at a charge of 10 per cent. on amount of order.

Remittances in advance to be sent direct to London, crossed London and County Bank, or made payable at London Agents of Remitter.

LEWIN CRAWCOUR & Co.,
Upholsterers and Cabinet Makers,
73, 75 and 81, Brompton Road, London.
Established 70 Years.

N.B.—Every description of Merchandise supplied on the most liberal terms.

SHIPPING.

OVERLAND FREIGHT ROUTE.

THE Bombay and Bengal Steam Ship Company, take cargo to Liverpool, London, and Havre, via the Canal.

Rates of Fare for Passengers.
To Liverpool via Suez Canal—1st class £50 ; 2nd class £30 ..... } Exclusive of Wines.
To Suez—1st class £40 ; 2nd class £22 10s..... }

The s.s. NEERA, will leave about the middle of May.

STEARNS, HOBART, & Co.

Bombay, 15th February 1871.

SALES BY AUCTION.

CRAWFORD AND COMPANY.
3, Marine Street.

AUCTION SALE of the whole of the ESTABLISHMENT of the well known LONDON HOTEL in the GRANT ROAD.

(Unless previously disposed of privately.)

On TUESDAY, the 4th April next, at 3 p.m., Messrs. CRAWFORD & Co., are instructed to sell by Public Auction, on the premises, the whole of the Establishment of the well known London Hotel in the Grant Road.

For conditions of sale, further particulars, inventory of Furniture, &c., application must be made to the undersigned, at their office in No. 3, Marine Street, or to the proprietors in the Hotel.

AUCTION SALE of Valuable and Handsome Household Furniture, very best Electro-plated ware, Glass and Porcelain ware, a first-rate full-toned Square Pianoforte, by Collard and Collard, a very elegant Light Open Carriage, &c. &c., at No. 84, Malabar Hill close to the "Malabar Castle."

On WEDNESDAY, the 5th April, sale commencing at about 12 o'clock noon, Messrs. CRAWFORD and Co. will sell by Public Auction, at the abovementioned place, the valuable and handsome Household Furniture, Plated Glass and Porcelainware, Piano, Carriage, &c., of Frederick C. Marval, Esq., whose family has proceeded to Europe, consisting of Liquor, Wine, Claret, Champagne, Wine and Water Glasses, Water Goblets, Ice Plates &c., handsome Dinner, Dessert and Breakfast Services, a large size Plate Chest, sent to order, consisting of King's pattern very superior best Electro-plated Dish Covers, Curry Dishes, Butter Pot, Bread Basket, Cruet, Pickle and Egg Frames, double Wine Waggon on four wheels, Muffiners, Epergne, Wine Labels, Tea Services, Nutcrackers, Spoons and Forks, also other Electro-plated Ware, consisting of Tumbler and Glass Covers, Fish Knife and Fork, Table, Piano and Chamber Candlesticks, &c., and Furniture of richly Carved Blackwood such as Circular, Pier, Card, Round, Side Dressing, and Washing Tables, Conversation and Reclining Couches, Drawing, Dressing, and Dining-room and Easy Chairs, Teapoys, Sideboards, Screens, Hat Stands, Flower and Book Stands, Clothes Presses, Book Shelves, Whatnot, Almiras, and brass Four-post Bedstead with Beds, Pillows, and Curtains complete, Bengal Cots, a first-rate full toned square Pianoforte, by Collard and Collard, a Miniature Billiard Table with stands, cover, cues, and marking board, two and three light Argand Lamps, Flower Vases, Table Ornaments, Musical Box, Black Buck and Doe Skin Mats, Bath and Dispence Room Furniture, China Matting, Cooking Utensils, very valuable books, &c.

At 2 P.M.

(If not previously disposed of privately,)

A neat elegant light open Carriage.

N.B.—Catalogues, with full particulars will be published, and the property on view three days before the day of sale.

SALE OF VALUABLE LANDED PROPERTY AT SION.

On SATURDAY, the 15th April next, at 4 P.M., Messrs. CRAWFORD and Co. will sell by Public Auction, at their Rooms by order of Eduljee Rustomjee Soonawal a, on account of Honarajee Dhunjeebhoy Gheesta, the Mortgagor All that piece of ground with the messuages and premises standing thereon, with the appurtenances situate in the Sion Village in the sub-district of Mazagon on the east side of the Sion Road, admeasuring 36,588 square yards or thereabouts, bounded on the south by the public road leading to the Sion Fort, on the north partly by the property of Phoydass Sakeedass and partly by the Sion Tank and the sea, on the east by the Sion Fort, and on the west partly by the said Sion Road, and partly by the said Sion Tank, assessed by the Collector of Land Revenue under Nos. 3 and 77 and by Collector of Municipal Taxes under Nos. 2, 3 and 4.

Bombay, 28th March 1871. CRAWFORD & Co.

NEW ADVERTISEMENTS.

PENINSULAR AND ORIENTAL STEAM NAVIGATION COMPANY.

The S. S. SURAT, from Suez, has brought forward the following Cargo :—

S. S. SICILIAN, from Liverpool, 21st January.
,, PERSIA, from Southampton, 18th February.
,, SAXON, from Marseilles, 3rd March.

G. F. HENRY, Superintendent.

Bombay, 27th March 1871.

SIR RICHARD TEMPLE'S
FINANCIAL STATEMENT,
FOR 1871-2.
MAY BE HAD, IN PAMPHLET SHAPE, 20 pp., PRICE EIGHT ANNAS,
AT THE OFFICE OF THE "BOMBAY GAZETTE."

BREAKFAST.

EPPS'S COCOA.

GRATEFUL AND COMFORTING.

The "Civil Service Gazette" remarks :—"By a thorough knowledge of the natural laws which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr Epps has provided our breakfast tables with a delicately-flavoured beverage which may save us many heavy doctors' bills.

Made simply with boiling water or milk. Sold only in tin-lined packets, or in tins, labelled—

JAMES EPPS & Co.,
HOMŒOPATHIC CHEMISTS, LONDON.

*** J. E. & Co. also prepare the above with condensed milk, in soldered tins for export, labelled "Epps's Milky Cocoa."

CARSON'S
ORIGINAL ANTI-CORROSION PAINT,
PATRONISED BY THE QUEEN,
The British and Indian Governments.

It is extensively used for all kinds of Out-door Work, as Iron, Wood, Stone, Brick, Compo, &c., &c., and stands

A TROPICAL SUN WITHOUT BLISTERING.

Lasting twice as long as common paint. Can be easily applied by any person, requiring simply to be mixed with Raw Linseed Oil.

White, Light Stone, Bath, Cream, and Portland Stone Colours, Lead, Chocolate, Reds, Oak, Purple, Brown, and Black.

WALTER CARSON & SONS,
La Belle Sauvage Yard, Ludgate Hill, London.
Caution.—All Casks bear the Trade Mark.
Agents for
THE ARCHIMEDEAN LAWN MOWER.
Particulars on application.

DOOR AND WINDOW HEADS.

AN UNRIVALLED SUCCESS.

CHEAP, ELEGANT, EVERLASTING.

The attention of ARCHITECTS and BUILDERS is called to these BEAUTIFUL DESIGNS, which, being of IRON, are superseding the use of Wood and Stone.

A variety of Patterns has been prepared and a Stock of elaborate Castings kept ready for immediate shipment.

Full particulars or Designs may be obtained on application to

NEWTON, CHAMBERS & Co.,
THORNCLIFFE IRONWORKS, NEAR SHEFFIELD, ENGLAND.

THOMSON AND COMPANY.
CHEMISTS AND DRUGGISTS,
Opposite the Secretariate,
22, APOLLO STREET, BOMBAY,
BRANCH ESTABLISHMENT,
MAZAGON.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thomson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

Hair Brushes.	Flesh Gloves.
Nail Brushes.	Chest Expanders.
Tooth Brushes	Eau de Cologne.
Combs.	Violet Powder.
Corn Plasters.	Feeding Bottles.
Perfumery.	Court Plaster.
Sponges.	Filters.
Sponge Bags.	

And a large stock of other sundries.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay references will receive every care and attention.

WHITMORE'S COMPOUND LINIMENT OF ARNICA.—A Specific for the cure of Rheumatism, Lumbago, Sciatica, Sprains, Contusions, Weakness of the Joints, Chilblains, &c. It is also an excellent remedy as a stimulating application to the surface of the Chest and Back in Bronchitis, Inflammation of the Lungs, Pulmonary Consumption, and Hooping Cough. When the Liver is inactive, rubbed over it, its stimulating properties have a beneficial effect, and in all cases where counter-irritation is desirable, it will be found invaluable. In bottles, small, medium and large.

Wilkinson's Bronchio-Thoracic Lozenges.

Prepared from the receipt of an eminent Physician, and experience has fully justified their recommendation as the most speedy remedy in Irritation of the Throat, Catarrhal Coughs, Bronchitis, Incipient Consumption, Spitting of Blood, &c., &c. To public speakers and vocalists they will be found invaluable, as they impart a clear and beautiful tone to the voice. Free from any preparation of Opium, and of an agreeable taste, they are applicable to all.

Whitmore's Stomachic and Liver Pills.

No Pill is so efficacious in promoting digestion, strengthening the Stomach, correcting Acidity, preventing or removing Headache, Giddiness, &c., arising from a Costive Habit, Debilitated Stomach, or Torpid Liver. In bottles, small, medium and large.

They require no change of diet, and those of the most delicate constitution may take them with safety.

Taken as an adjunct with Wilkinson's Sarsaparilla with the greatest success.

Prepared only by Thomas Wilkinson, 270, Regent Street, London.

Bombay :—

Wholesale and Retail Agents, Treacher & Co., Limited, Medical Hall, Byculla and Fort, Poona.

And of the principal Firms in India and the Colonies.

NOTICES.

NOTICE.—We beg to notify that we have admitted Mr. FRANK GEORGE JEFFERSON a PARTNER in our FIRM as from the 15th ultimo.

Bombay, 9th March 1871. GEO. S. KING & Co.

FORT PRESS COMPANY (Limited).—NOTICE is hereby given, that a further DIVIDEND of THREE HUNDRED RUPEES per SHARE has been DECLARED for the year ending 31st December 1870, and will be PAYABLE, at the Office of the Secretaries and Treasurers, on and after MONDAY, the 20th instant, to all Registered Shareholders on production of Share Certificates.

EWART, LATHAM, & Co.,
Secretaries and Treasurers.

Bombay, 14th March 1871.

THE ELPHINSTONE LANDING AND GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to F. MOOLJEE & Co.,
Care of Messrs. Mooljee Thackersey & Co.,
Opposite the New Bank of Bombay.

THE ELPHINSTONE LAND and PRESS Co., Limited, (in Liquidation).—No Shareholder of the Company save myself having this day attended at the MEETING of the SHAREHOLDERS of the Company advertised to be held this day at 3 P.M., and I having attended at the time and place fixed for the holding of such Meeting, do hereby, as Liquidator of the Company, ADJOURN such MEETING until the 3rd day of MAY next at 3 P. M., at the Office of Messrs. W. NICOL & Co., when the Resolutions already advertised for proposition this day will be proposed.

H. MAXWELL, Liquidator.

Bombay, 2nd March 1871.

NATIONAL BANK OF INDIA (Limited).—NOTICE.—The TRANSFER BOOKS of this BANK will be CLOSED from 27th MARCH to 4th APRIL, both days inclusive.

By order of the Board of Directors,
JAMES WINDRAM, Manager.

National Bank of India, Limited, Bombay, 20th March 1870.

BANK OF BOMBAY (in Liquidation).

NOTICE TO THE PROPRIETORS OF THE BANK.

I hereby give NOTICE, that a THIRD DISTRIBUTION of the ASSETS of the Bank, at the rate of TEN RUPEES per SHARE, will be PAYABLE on and after MONDAY, the 3rd proximo.

Share Certificates must be produced at the time of application for payment.

I also give Notice, that for purposes of convenience the TRANSFER BOOKS will be CLOSED from the 29th INSTANT to the 3rd PROXIMO.

WILLIAM RODGIE, Liquidator.

Bombay, 24th March 1871.

GREAT INDIAN PENINSULA RAILWAY.

The G. I. P. Railway Company requires the services of TWO QUALIFIED SURGEONS to take Medical Charge of up country districts.

For further particulars apply at the office of the undersigned.

R. P. LAMESURIER, Agent.

Company's Offices, Elphinstone Circle, Bombay,
22nd March 1871.

GREAT INDIAN PENINSULA RAILWAY.

TEAK TIMBER.

TENDERS are invited for the SUPPLY of 1,200 tons of well seasoned MOULMEIN or RANGOON TEAK TIMBER, in Rectangled Logs, sound and straight, not less than 12 inches square and 20 feet in length, to be delivered at the Company's Stores Depôt, Byculla, at the rate of not less than 300 tons per month, commencing from the date of acceptance of Tender.

Specification and form of Tender may be obtained on application at the Storekeeper's Office, Byculla, Bombay.

Sealed Tenders, endorsed "Tender for Teak Timber," and which must specify whether of Moulmein or Rangoon, and the rate per ton of 50 cubic feet delivered at the Stores Depôt, Byculla, will be received by the Agent at the Company's Offices, Elphinstone Circle, Bombay, up to noon on SATURDAY, the 15th April next.

The person whose Tender shall be accepted will be required to enter into a Contract, and for the due fulfilment of the same to find Security amounting to 10 per cent. on the estimated value of the Contract.

The Agent does not bind himself to accept the lowest or any Tender.

W. WARDEN MORICE, Storekeeper.

Stores Office, Byculla, 20th March 1871.

NOTICE.—To be SOLD by PUBLIC AUCTION, in H. M.'s Dockyard, on WEDNESDAY, the 5th April 1871, the following VESSELS, as they stand on the day of SALE :—

H. M.'s Steam Tug JORAWAR, of 161 46/100 Register Tonnage, 100 Horse-power, 128 feet long, 19 feet beam, and 10 feet deep, built in England in 1864.

H. M.'s Schooner FANNY, of 103 80/94 burthen in Tons, 76 feet long, 17 feet beam, and 8 feet deep, built in Surat in 1856.

Terms of Sale.—The sale of these Vessels will not be considered final until the acceptance of the offers are sanctioned by the Government, a deposit of 10 per cent. to be paid at the time of sale, and the remainder to be paid within eight days after the acceptance of the offers by Government, otherwise the deposits will be forfeited and the vessels sold for the benefit of the State.

For further particulars apply to the undersigned.

W. L. SEARLE, Lieut., late I.N.,
Marine Storekeeper.

Marine Storekeeper's Office, Bombay, 22nd March 1871.

WENHAM LAKE ICE COMPANY,
No. 9, MARINE STREET.

WENHAM LAKE ICE on SALE, Wholesale and Retail.

TOBACCO on SALE at the WENHAM LAKE ICE COMPANY'S OFFICES, No. 9, Marine Street. GOLDEN ORANGE HONEY DEW, 1 to 5 lbs., Rs. 1-8 per lb., 20 lbs. and upwards Re. 1 per lb.

SUNDRY ARTICLES of American Import on SALE at the WENHAM LAKE ICE COMPANY'S OFFICES, No. 9, Marine Street.

Kerosine Oil—best refined.
900 Ash Oars, 9 to 15 feet long.....5 as. per foot.
100 Barrels Navy Bread, 8,703 lbs.....Rs. 10 per cwt.
Platform Scales, weighing 1,200 lbs. ,, 125 each.
Do. Ditto 800 ,, ,, 100 ,,
American Union Scales ..... ,, 30 ,,
Cheap Tea Scales, 8 lbs. ..... ,, 15 ,,
Ditto 4 ,, ... ,, 10 ,,
Post-office Scales, 1 cwt. ..... ,, 6 per doz.
Preserved Lobsters, 1 lb. tins. ..... ,, 8 ,,
Ditto Oysters, ,, ... ,, 6 ,,
Condensed Milk ..... ,, 12 ,,
Preserved Peaches, 2 lb. tins ..... ,, 18 ,,
Ditto Green Corn, 2 lb. ..... ,, 12 ,,
Ditto Ditto Peas, 2 lb. tins ..... ,, 12 ,,
Ditto Tomatoes, 3 lb. tins ..... ,, 9 ,,

Wholesale and Retail Agents, Treacher & Co., Limited, Medical Hall, Byculla and Fort, Poona.

KEROSINE OIL STREET LAMPS.—The undersigned have in stock a large supply of Victoria and Washington Street Lamps as well as the internal parts of Victoria Street Lamps, which can be used in any ordinary Street Lantern.

The Victoria or Washington Street Lamps are in extensive use in Bombay, throughout the Presidency, and in the Native States. They are adapted for Verandahs, Gardens, or any out-door lighting where a lamp is required that neither wind nor rain affects.

FARNHAM & Co.

CAUTION.

STEEDMAN'S SOOTHING POWDERS,
for Children cutting their Teeth. Purchasers are requested to BEWARE OF IMITATIONS

of this Medicine, and to observe, in every case, that the words "JOHN STEEDMAN, CHEMIST, WALWORTH, SURREY," are engraved on the Government Stamp affixed to each packet, without which none are genuine. Sold by all Chemists and Druggists in Bombay, in Packets.

Now Ready at the "Bombay Gazette" Office,
SECOND EDITION
OF
THE INDIAN TRAVELLERS' GUIDE FOR MARCH.

PRICE—EIGHT ANNAS.

CONTAINING, besides the other usual information, the alterations which come into force to-day on the B. B. & C. I. Railway and in the running of the Local Trains between Bombay and Bandora.

The Guide, having a large circulation amongst travellers, by rail and otherwise, is a most effective medium for advertisements.

Contents.

Map of India.
Index to Railway Stations.
Index to Places by Steamer and Dak.
Introduction.
Railway Time Tables :—
Great Indian Peninsula Railway
Local Trains between Bombay, Mahim, and Bandora, by G. I. P. and B. B. and C. I. Railways.
Rates for carriages, horses, carriages, &c. by G. I. P. Railway.
Bombay, Baroda, and Central India Railway.
Jubbulpore Extension Railway.
East Indian Railway.
Punjaub and Delhi Railways.
Scinde Railway.
Through Trains from Kurrachee to Mooltan, Lahore, and Umritsur.
Eastern Bengal Railway.
Calcutta and South Eastern Railway.
Great Southern of India Railway.
Madras Railway.
Steam Navigation Companies :—
P. & O. Co.
Bombay and Bengal S. S. Co.
Messageries Maritimes.
Austrian Lloyds.
Rubattino Steam Navigation Company.
Euphrates and Tigris Steam Navigation Company.
British India Steam Navigation Company.
Bombay Steam Ferries.
China Steamers.
Indus Steam Flotilla.
Punjaub Steam Flotilla.
Irrawady Flotilla.
India General Steam Navigation Company.
Route to the Persian Gulf Steamers.
Routes in the Bombay Presidency.
Bombay to Central Provinces and Calcutta.
List of Travellers' Bungalows along the Trunk Roads of Western India.
Routes in the Central Provinces.
N. W. Provinces and the Punjaub.
Hill Horse Carriage Dak.
Rohilcund Horse Dak Company.
North Western Dak Company.
Punjaub and North Western Dak Company.
North Western Dak Company.
Agra to Jeypore.
Rawul Pindee and Murree.
Scale of Fares for Shigrams, Buggies, &c., in Bombay.
Scale of Fares for Palanquins.
Scale of Fares for Boats for Bombay Harbour.

May be had at the Bombay Railway Terminal, and, of the following

Agents—

Bombay and Poona :—Messrs. Chesson and Woodhall.
Bombay :—Messrs. Thacker, Vining & Co.
Poona :—Messrs. Treacher & Co., and Railway Bookstall
Alexandria :—Messrs. D. Robertson and Co.
London :—Mr. G. Street, 30 Cornhill.

NOTICES.

MESSRS. BULL AND COMPANY,
GENERAL MERCHANTS,
CORNER OF MEDOW AND HUMMUM STREET, BOMBAY.

WE beg to call the attention of Messes, Clubs, Residents of Bombay and Mofussil, to the undermentioned Stores, which cannot be surpassed at their respective quotations.

HAM, BACON, and CHEESE,

Received Overland.	Cash. Rs. a.	Credit. Rs. a.
Ham, Bacon, and Cheese, per lb. ...	... 0 14	1 0
Bath Chops and Tongues, ditto ...	... 0 14	1 0

PRESERVED MEATS—

Crosse and Blackwell, and D. Hogarth's Beef à la Mode, in 1 lb. tins, per lb...	... 0 10	0 12
Do Roast ditto ditto ...	... 0 10	0 12
Do & Vegetable ditto ditto ...	... 0 10	0 12
Do Corned ditto ditto ...	... 0 10	0 12
Mutton, Roast ditto ditto ...	... 0 10	0 12
Lamb and Peas ditto ditto ...	... 0 14	1 0
Mutton and Vegetable, in 1 lb. tins, per lb...	0 10	0 12
Do Scotch Haggis ditto ditto ...	... 0 12	0 14
Veal Stewed with Vegetable ditto ditto ...	... 0 12	0 14
Do Do Green Peas ditto ditto ...	... 0 12	0 14
Do boiled with Vegetable ditto ditto ...	... 0 12	0 14
Do Calf's Head with Bacon ditto ditto ...	... 1 0	1 2

PIES—

Veal and Ham Pie	... 1 0	1 4
Pork Pie	... 1 0	1 4
Yorkshire Game Pie	... 1 4	1 8

GAME and POULTRY—

Fowl, Boiled and Roast	... 1 2	1 4
Duck and Green Peas	... 1 2	1 4
Rump Steaks	... 1 0	1 4
Partridge, Roast	... 2 4	2 8
Grouse, Roast	... 2 12	3 0
Hare, Jugged, Roast and Stewed ...	... 0 14	1 0

POTTED MEATS and FISH—

Potted Beef		
Do Ham		
Do Tongue	each 0 10	0 12
Do Meat, (Strasburg Paste) ...		
Yarmouth Bloater Paste		
Anchovy Paste		
Potted Game		
Do Salmon	each 0 12	0 14
Do Ham and Chicken		
Shrimp Paste		
Pate de Diable		

TART FRUITS—

Cranberries, Gooseberries, and Rhubarb, each	0 8	0 10
Apple, Currant, Cherry, Plum, Damson, Greengage, Raspberry, Red Currant, and Black-Currant, each	... 0 10	0 12

SAUCES—

Cold Meat, Windsor, General, and Lord Mayor ... ... in ½ pints...	0 8	0 10
Do do do pints...	0 12	0 14
City of London, Beef-steak, Gloucester, Harvey, John Bull, Tomato, Wellington ... ... } pints	1 0	1 4
King of Oude's Sauce, in ½ pints ...	0 12	0 14
Essence of Anchovies	1 4	1 6
Lea and Perrins' Sauce ... ... ½ pints	0 10	0 12

VINEGAR, MUSTARD, and SALT—

Vinegar, White Wine (Cross and Blackwell's), in quarts	0 8	0 10
Do Chili and Tarragon, in pints ...	0 10	0 12
Mustard, best Durham, in ½ lb bottles	0 8	0 10
Do do in 1 lb do ...	0 14	1 0
Salt, best Table, in jars	0 4	0 6

DRY FRUITS—

Almonds and Raisins	... 2 4	2 8
Muscatel Raisins	... 2 0	2 4
Prunes, 2 lbs. tins, each	... 1 12	2 0

DRIED HERBS—

Mint, Savory, Marjoram, Thyme, Parsley, Sage, in bottles	... 0 14	1 0
Ditto ditto ditto	... 0 10	0 12
Celery Seeds, in bottles	... 0 14	0 12

PICKLES—

Chow Chow, Picalilli, Cauliflower, Mixed Pickles	... 0 8	0 10
Gherkins, Imperial Hot Pickles ...	... 0 10	0 12
Captain White's Oriental Pickles and West India Pickle, each	... 0 10	0 12

CRYSTALLIZED FRUITS—

By Crosse and Blackwell.		
Apricot, Chinois, Greengages, Mixed Fruits, each	2 2	2 6

FRUITS in BRANDY or NOYEAU—

Apricots, Cherries, Greengages, Mixed Fruits, Red Pears, White Pears, each... ...	... 1 12	2 0

FRUITS in SYRUP—

Cherries, Greengages, Strawberries, Pears, Peaches, each	... 1 4	1 8

JAMS and MARMALADES—

Plum, Raspberry, Greengage, Strawberry, Red Currant, Black Currant, Damson, in 1 lb. tins or jars	... 0 10	0 12
Ditto Ditto Ditto 2 lb. tins or jars.	1 4	1 6
Orange Marmalade, in 1 lb. jars... ...	... 0 10	0 12
Ditto Ditto in 2 lb. jars... ...	... 1 2	1 4

CANDIED FRUITS, &c.

Bon Bon Cossaques...	... 1 8	1 12
Orange Peel	... 1 0	1 4
Lemon Peel	... 1 0	1 4
Citron Peel	... 1 4	1 8
Mixed Peel	... 1 0	1 4
Nonpareil Drops, in 2 lb. tins, each...	... 1 12	2 0

TEA, SUGAR, and COFFEE—

Best Souchong, in original boxes, containing 7 lbs ; each	... 10	0

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

MONDAY AFTERNOON.

MARKET steady.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number Shares.	Nomi. value persh.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	3 p.ct	Agra Bank	95
22,000	1,000	all	9 p.ct.	Bank of Bengal	1,325
10,000	500	all	6 p.ct.	Ditto of Bombay New	615
10,000	500	100	do.	Ditto 2nd Rev. Issue	172½
5,250	1,000	all	12 p.ct.	Ditto of Madras	1,380
30,000	250	all	6 p.ct.	Chartered Mercantile Bk. of L. & China	250par.
6,000	275	all	12 p.ct.	Hong. & Shanghai Bank	360 nl.
40,000	200	all	nil	Chartered Bk. of I. & C.	150
37,000	250	125	5 p.ct.	National Bank of India	103
10,000	750	all	12 do.	Oriental Bank	440

RAILWAY COMPANIES.

...	£20	218.3.0	p. c.	G. I. P. Railway Consolidated Stock	240
...	£20	109.1.8	do.	Do. New £20 shares	126
...	£ 6	43.10.2	do.	Do.	...
...	£100	1,000	do.	B. B. & C. I. Railway Co.	1,100
...	£15	492.5.4	do.	Do. New Shares	200

LAND COMPANIES.

4,000	3,000	all	Rs 70	Colaba Land Co	1,640
8,000	150	all		Frere Land & Pier Co. Ld	164
750	2,000	2,00	Nil	Mazagon Land	1,005
4,000	1,000	1,00	Nil	Fort Canning	310

SPINNING AND WEAVING COMPANIES

400	2,000	1,700	50	Albert Mills Co	1,400
500	2,500	all	200*	Alliance Spinning	2,570
100	5,000	all	...	Bombay	3,000 div
300	1,000	all	25*	Bombay United	970
1600	150	150	...	Broach Mills	250
800	5,000	all	80	Dharumsey Spinning	2,470
750	2,000	all	150 p.s	Great Eastern	2,015
2,500	1,000	all	80 p.s	Manockji Petit's	1,130
800	2,000	all	80 p.s	Oriental	2,650
600	2,000	2,400		Royal	2,150

*Per share for the half-year.

PRESS COMPANIES.

150	5,000	2,350	200 p.s	Akbar Cotton Press Co.	2,275
200	2,000	1,100	75 do.	Albert Co. Kurrachee	775
250	3,000	all	300	Alexandra Press Co	450
150	12,000	11,000	2000 do.	Apollo Press Co	7,000
250	2,000	all	265 do.	Bombay Press Co	2,293
...	...	all	66 do.	Do. New	83
...	5,000	all	300 do.	Colaba Press Co	5,800
...	1,000	all	...	East India Press Co	5,500
...	1,000	all	1,000*	Fort Press Co	9,700
...	1,000	1,800	200	Framji Cowasji Press	980
...	1,000	all	Nil.	Hydrualic Press Co	2,500
...	1,000	1,250	75 p.s	Imperial Press Co	1,250
...	2,000	1,000	75 p.s	Kurrachee Press Co	875
...	400	350	30 p.s	Mofus. Press & G. Co	460
...	1,000	all	350*	Prince of Wales Press	2,350
...	1,000	750	75 p.s	Victoria Press, Madras	950
...	1,000	all	150 p.s	Pinnevelly Press Co	1,000
...	500	...	...	Carwar Company	700

MISCELLANEOUS.

—	2,500	1,500	75 ps.	Bombay Burmah Trading Corporation	800
1,000	50	all	5 p.c.	Mackenzie Bridge Co	30
500	2,000	300	21 ps.	Kurrachee Landing and Shipping Company	170
2,000	500	all	25 ps	Treacher & Co	400

BANKS IN LIQUIDATION.

		Date of L'dation.		
500	75	Jan. '66	Bank of Bombay	29
93	191	...	Do. China	1
250	2	Mar. '66	Central Bank	1
...	...	...	East India Bank	1
200	13	Feb. '67	Indian Peninsula	
200	68½	May '	Royal Bank	

COMPANIES IN LIQUIDATION.

—	5,200	2,375	Nov. '66	Back Bay Co	75
1,500	2,440	...		B'bay & Bengal S. S.	10

EXCHANGE.

On	Terms.	Rate
London	At sight	1s. 10⅝d.
London Banks	6 months' sight	1s. 10¾d.
Do. Credits	6 Do.	do. 1s. 11d.
Do. Documents	6 Do.	do. 1s. 11¼d.
Calcutta	At sight	Par
Do.	30 days' sight	99½
Do.	60 days' sight	99¼
Madras	At sight	Par
Do.	30 days' sight	99¼
China	60 Do. do	226

PRICES OF BULLION, &c.

Sovereigns, each	Rs.	10-8
Bank of England Notes	,,	10-1
Carolus	,,	220
Mexican Dollars	,,	220
Five-Franc Pieces	,,	203
Bar Silver	,,	106-1
Gold Leaf	,,	15-1
Bar Gold 10 oz. English	,,	16
Australian Gold	,,	196

BANK OF BOMBAY.

Government Securities ..... 4 per cent
Mercantile Bills ..... 6 ,,

GOVERNMENT SECURITIES.

Five-and-a-half per cent	113½
Five per cent	106½
Four per cent	98½
Four & half per cent. (Public Works Loan)	106½
Five per cent Debenture Loan 1866-67	103
15 years' Debenture Loans	103½
10 years' do. do.	106
5 years' do. do.	103
Six per cent. Municipal Loan House Rate	113
Do. Do. Market Rate	113

CALCUTTA.—23RD MARCH, 1871.

THE following transactions were reported :—

In Government Securities—

4 per cents at Rs 98 to 97-14, or 2 to 1-14 discount.

5 per cents of 1856-57, at Rs 106-2 and 106.

5½ per cents, at Rs 113-4.

In shares—

Bank of Bengal shares, at Rs. 1,375.

Bengal Coal Co's shares, at Rs 1,450.

Bengal Tea Co's contributory shares at 3-9 discount, or Rs 21 per share.

Central Cachar Tea Co's shares, yesterday, at Rs 65.

—*Englishman.*

MILITARY.

ARRIVALS.—MARCH 27.

Beale, Colonel, 22nd Regiment N I, on leave, from Neemuch.

Carden, Lieutenant-Colonel, 9th Royal Irish Lancers, on leave from England.

Cook, Assistant Surgeon, Bombay Medical Establishment, on leave, from Kaira.

Clay, Major, Staff Corps, on furlough, from Deolee.

Kendall, Surgeon, Bengal Medical Department, on furlough, from Deolee.

Stoyte, Lieutenant, 30th Regiment, on sick leave, from Mhow.

White, Captain, 92nd Highlanders, on leave, from Jullunder.

Whitehead, Major, 58th Regiment, on leave, from Sealkote.

Mellise, Lieutenant, Staff Corps, on leave, from Ahmedabad.

DEPARTURES.—MARCH 27.

Cardon, Lieutenant-Colonel, 9th Royal Irish Lancers, to join, to Sealkote.

Estrange, Captain, Royal Artillery, on duty, to Lucknow.

Gillies, Captain, Royal Artillery, on duty, to Sangor.

Maltby, Lieutenant, 105th Light Infantry, to rejoin, to Meerut.

Trench, Captain, 19th Native Infantry, on leave, to Hoosungabad.

Waudby, Captain, 19th Native Infantry, on leave, to Hoosungabad.

Williams, Lieut.-Colonel, P. D. A., on duty, to Poona.

POONA DIVISION ORDERS.

BY MAJOR-GENERAL J. T. GRANT, C. B.,
Commanding Poona Division of the Army.

Mahableshwur, 23rd March, 1871.

With reference to Division Order No. 118 of the 17th instant, Surgeon Hudson, 85th Foot, will preside as President of the Committee therein referred to, vice Dr. Stewart, proceeded on leave.

Surgeon Semple, General Depot, and Surgeon Beale, 49th Foot, are appointed members of the above Board.

Mahableshwur, 24th March, 1871.

The undermentioned officer has obtained leave :—

S. M. Pelly, Esq C B, Dupty Inspector General of Hospitals, Indian Troops, for 30 days, from the 28th instant, to proceed to Bombay, on medical certificate, for the purpose of obtaining a final certificate to Europe.

With reference to Division Order No. 125 of this day's date, and at the recommendation of the Deputy Inspector General of Hospitals, Indian Troops, Surgeon-Major Lord will perform that officer's duties during his absence from Poona, on medical certificate, or until further orders.

MADRAS ARMY ORDERS.

Madras, 13th March.

The following removals and appointments are ordered :—

Col. E. W. Boudier, Staff Corps, from Commandant 38th Native Infantry, to Commandant 34th Light Infantry, and Lieutenant-Colonel C. Pulley, Infantry, from Offg. Commandant 38th Native Infantry, to Commandant 38th Native Infantry.—With effect from 7th January 1871, or date of Colonel Warden's embarkation.

This cancels Lieutenant-Colonel Pulley's appointment as Commandant 34th Light Infantry.

The following posting is ordered :—

Assistant Surgeon J. Backhouse, to Deputy Inspector-General's Department, Presidency Division (now at Secunderabad), Deputy Inspector-General's Department, Hyderabad Subsidiary Force.

Madras, 16th March.

The following removals and appointments are ordered :—

Major T. L. Scott, Staff Corps, from Offg. Wing Officer 37th Regiment Grenadiers, to general duty, under orders of Officer Commanding Pegu Division.—With effect from the date on which Colonel Lenard rejoins.

Captain F. M. Onslow, General List, from attached 2nd Regiment Light Cavalry, to Officiating Adjutant, 2nd Regiment Light Cavalry.

Assistant Surgeon A. A. Stewart, who arrived with drafts from England, is directed to proceed to Secunderabad to join Her Majesty's 76th Regiment, at the public expense.

The undermentioned officers have passed the lower standard examination in the Hindustani language :—

Lieutenant A. Hume, 79th Highlanders.

Assistant Surgeon W. J. Hastings.

2nd Captain W. Manderson, 20th Brigade Royal Artillery, will do duty at Depot, Wellington, to join at the public expense—available for duty with invalids if required.

Head Quarters, Madras, 17th March 1871.

During the absence on leave of Major W. Hands, Staff Corps, Captain A. W. O. Saunders, 2nd Battalion 21st Foot, Station Staff Officer Thayetmyo, will officiate as Assistant Quarter Master-General, Pegu Division.

Ensign A. C. Lloyd, 45th Foot, will do duty at the Depot at Wellington, until further ordered.

The following removal and appointment is ordered :—

Lieutenant-Colonel J. R. L. Kerr, Staff Corps, from general duty at Waltair, to officiating Wing Officer 10th Native Infantry.

Leave of absence :—

His Royal Highness the Field Marshal Commanding-in-Chief has been pleased to grant leave of absence, on the recommendation of a medical board, to Major C. L. Griffin, 45th Foot, from 26th January to 3rd May 1871.

Divisional Staff.—Major W. Hands, Assistant Quarter Master-General, Pegu Division, from 16th March 1871, or date of departure, for 60 days, privilege leave.

Royal Artillery.—Captain (Major) C. Raikes, 20th Brigade, to Bombay, to appear before a medical board.

24th Foot.—Ensign D. D. Pryce, from 15th April 1871, or date of departure, to 15th October 1871—Madras, under the provisions of G. O. G. No. 482 of 1866.

24th Foot.—Ensign J. Hoskyns, from 15th April 1871, or date of departure, to 15th October 1871—Madras, under the provisions of G. O. G. No. 482 of 1866.

24th Foot.—Ensign G. Bromhead, 2nd Battalion, doing duty at the Wellington Depot, from 6th March 1871, or date of departure, for two months—Madras S. C.

Staff Corps.—Lieut. G. Lecky, Quarter Master 22nd Native Infantry, from 27th February 1871, or date of departure, for one month—Madras S. C., to appear before a medical board, under 1854 furlough rules.

Infantry.—Lieutenant-Colonel C. D. W. S. Grant, doing general duty in the Nagpore Force, from 15th May to 14th November 1871.—Secundrabad and Neilgherries, private affairs, under 1868 furlough regulations.

SHIPPING.

DAILY FREIGHT REPORT—25TH MARCH.

London	Cotton	£3 0s. 0d. p. ton.
	Cases	£3 0s. 0d. ,,
	Seeds	£2 8s. 0d. to £2 10s. 0d. ,,
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 6d. ,,
	Wooden Ships ,,	£2 8s. 9d. ,,
	Myrabolms & Coir bdls	£1 5s. 0d. ,,
	Seeds	£1 10s. 0d. ,,
Harve	Cotton	£3 0s. 0d.
	Coffee	
Overland	Steamers	£4 0s. 0d.
Liverpool via Suez Canal		£3 5s. 0d. to £3 7s. 6d.
China	Steamer Cotton	Rs. 10 per bale.
	,, Opium	Rs. 2515 30 per chest
	Sailing Ships	Rs. 9 per bale
Calcutta	Salt	Rs. 2 0 0 to 3 0 0 per ton
Calcutta to Bombay		Rs. 16 and Calcutta Port charges
Mauritius		8 annas to 10 p. bag nominal.

ARRIVALS.

March	Vessel.	Commander.	From
26	Euxine	Harrington	Liverpool, Oct. 22.
	Berbice	Latto	Glasgow, Nov. 17.
	Tyrol	Owen	Liverpool, Nov. 1.
	Helen Scott	Gribble	Liverpool, Nov. 18.
27	Emeu (s)	Perrins	Hongkong, March 8.

DEPARTURES.

March	Vessel.	Commander.	Destination.
27	M. S. Elphinstone (s)	Raffin	Coast and Goa.
	Comorin	Osborne	Kurrachee.

The following vessels obtained their port clearances yesterday—

Barque Acacia, Henderson, to London via Colombo.

Schooner Mahi, Nacoda, to Cochin.

The following vessels began to load yesterday—

Steamer Penang, to Persian Gulf via Kurrachee.

Steamer Sphinx, to Trieste, &c.

Ship Thunderbolt, to Liverpool.

Ship Bonnie Dundee, to Liverpool.

THE HOOGHLY.

ARRIVAL.

Mar. 24 Moulmein (s) ..... Ewart ..... Akyab, March 21.

MADRAS.

ARRIVAL.

Mar. 24 Mars ..... Homan ..... London.

Passengers arrived per ship Mars—From London to Madras—Mr Reinhardt, Captain and Mrs Barton and four children, and Miss Skey.

DAILY IMPORTS.—27TH MARCH.

FROM LIVERPOOL.

North Tyne (s), 8 bundles yellow metals, B Moolchund.

City of Brussels, 1,420 bundles hoop iron, Gaddum & Co.

Baringa, 1,000 bundles rod iron nails, M Mooljee; 100 barrels Portland cement, E Abdool Cadur.

FROM LONDON.

The Tweed, 5 cases still hocks, A Jamsetjee.

Robinson Crusoe, 150 cases brandy, J Nowrojee; 37 bales paper, M Jamaldin.

DAILY EXPORTS.—27TH MARCH.

FOR LIVERPOOL.

Jane Law, 80 bales cotton, N Jetha; 95 bales cotton, J Goculdass; 43 bales cotton, H Nagsee & Co; 82 bales cotton, V Tokersey.

Calcutta, 59 bales wool, R Vussonjee; 53 bales cotton, V Govindjee; 27 bales cotton, C Motta; 50 bales cotton, L Enderjee.

Tethys, 100 bales hemp, N Gangjee; 58 bales cotton, M Candass 44 bales cotton, N Gangjee; 200 bales cotton and 200 bales hemp, S Mooljee.

Arethusa, 125 bales cotton, D Anundjee; 100 bales cotton, Behrend Brothers; 5 bales cotton, Campbell Mitchell & Co; 200 bales cotton, Finlay Muir & Co.

Lord Ashburton, 110 bales cotton, T Mooljee.

Rialto, 5 bales cotton, V Luckmonbhoy; 600 bundles galls, H Naronjee; 500 bundles galls and 112 bags coffee, S Vagjee.

Ophelia, 200 bales cotton, Leggatt & Co.

City of York, 55 bales cotton, L Madhowjee; 80 bales cotton, D Canjee.

Oberon, 54 bales cotton, R Dayabhoy.

Thunderbolt, 100 bales cotton, Leggatt & Co.

Sam Mendel, 100 bales cotton, L Muthooradass.

North Tyne (s), 56 bales cotton, V Dewchund; 8 bales cotton, H Chutoorbhoor; 110 bales cotton, Wallace & Co; 100 bales wool, D Gopejee; 55 bales cotton, V Hunsraz; 41 bales wool, J Hormujee & Co.

Atalanta (s), 50 bales wool, V Lilladhur; 50 bales wool, R Vussonjee; 50 bales wool and 60 bales cotton, G H Fazul & Co; 70 bales wool, R Cullianjee; 50 bales wool, L Enderjee; 7 bales jute, W Watson & Co; 50 bales wool, B Canjee; 65 bundles nux vomica, S Vagjee; 60 bales cotton, C Purbut & Co.

Robert Kerr, 50 tons old iron, Bell Brandenburg & Co.

Hindostan (s), 100 bales wool, J Dewjee; 100 bales wool, G Sigt & Co.

Westminster, 250 bales cotton, H Clason & Co.

Challenge, 1,000 bundles myrabollams, S Vagjee.

Simla (s), 50 bales cotton, H B Touche & Co.

Jeypore, 1,000 bundles galls, S Vagjee; 600 bundles coiryarn, H Rahimtoola.

FOR FALMOUTH.

Norwood, 200 bales cotton, H Clason & Co.

FOR GENOA.

Persia (s), 50 bales cotton, H Clason & Co.

Simla (s), 50 bales cotton, H B Touche & Co.

Nachimoff (s), 50 bales cotton, Remington & Co.

FOR ODESSA.

Nachimoff (s), 650 bales cotton, H C Touche & Co.

FOR BREMEN.

J Wilhelmine, 60 bales cotton, Knoop & Co.

P Somawutty, 1,000 bales cotton, A Blascheck & Co.

FOR LONDON.

The Tweed, 78 bales cotton, R Alladinbhoy; 57 cases gum, F M Dama

Durham (s), 272 cwts. horns, S. Salleymomed; 12 bales hides C Nanjee; 14 cases fishmaws, N Gangjee; 40 cases dry ginger M Somjee; 33 cases mother o'pearl shells, C Munjee.

FOR TRIESTE.

Nachimoff (s), 250 bales cotton, Ralli Brothers; 1,000 bales cotton, W & A Graham & Co.

Simla (s), 250 bales cotton, H B Touche & Co.

FOR MARSEILLES.

Nachimoff (s), 200 bales cotton, Ralli Brothers.

FOR NEW YORK.

Eddystone, 20 bales wool and 9 bales skins, J Sawoo & Co.

FOR VENICE.

Nachimoff (s), 200 bales cotton, H Clason & Co.

FOR HONGKONG.

Sattara (s), 212 bales cotton, J Peerbhoy.

Ellora (s), 20 bales white twist, R Khimjee & Co; 208 chests M opium, David Sassoon & Co; 11 chests M opium, S Dowlutram; 6 chests M opium, N J Ebram; 1 case C stone, P Bhica; 2 cases E teeth and 17 chests M opium, J Peerbhoy; 12 chests M opium, H A Esmail & Co; 7 chests M opium, N Gunesdass; 55 bales cotton, R Alladinbhoy; 5 chests M opium, J Peerbhoy; 40 bales white twist, D C Tata; 5 bundles and 1 package E teeth, C Ebram; 10 chests M opium, T Setaram.

FOR SHANGHAI.

Ellora (s), 15 chests M opium, C Bomanjee & Co; 6 chests M opium, N J Ebram; 9 chests M opium, H Nursingdass; 5 chests M opium, A Khoobchund; 24 chests M opium, David Sassoon & Co; 10 chests M opium, N Gunesdass.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date	Mail closes.	After packet.
United Kingdom	April 1 ...	2 P.M. ...	3 P.M.
Kurrachee	,, 10 ...	11 A.M. ...	
Persian Gulf via Kurrachee	,, 3 ...	11 A.M. ...	
China	,, 30 ...	9 A.M. ...	10 A.M.
Australia	April 13 ...	9 A.M. ...	10 A.M.
Mauritius, Reunion, &c	,, 1 ...	2 P.M. ...	3 P.M.

DESPATCH OF INLAND MAILS FROM BOMBAY.

REVISED TABLE of the hours for closing the Inland Mails on and after the 15th March 1871, and until further notice.

MAILS.	Latest hours for Posting. At General Post Office. Ordinary Letters & Papers.	After Packet Letters.	At Branch Post Offices.
For Bengal, N. W. Provinces, Punjab, Central Provinces, Malwa, Berar, and for the following Post Towns on the N. E. Line of the G. I. P. Railway—Wassind, Kussara, Egutpoora, Nassick, Mummar, Nandgaum, Chalisgaum; and those from Bhosawul to Jubbulpore and Bhosawul to Nagpore	8-30 A.M.	9-30 A.M.	8 A.M.
For all Post Towns on the N. E. Line of the G. I. P. Railway as far as Bhosawul only	4 A.M.	...	5 P.M. of previous day.
For all Post Towns on the S. E. Line of the. G. I. P. Railway, for Poona, Deccan, S. M. Country, and Madras Presidency; also for Ahmednuggur and Seroor	9 A.M.	10 A.M.	8 A.M.
For ditto on the S. E. Line of the G. I. P. Railway, as far as Poona	12 NOON.	1 P.M.	11-30 A.M.
For ditto on the B. B. and C. I. Railway, as far as Surat	4 A.M.	5 A.M.	5 P.M. of previous day.
For ditto on the B. B. and C. I. Railway, from Surat to Ahmedabad, and for Guzerat, Kurrachee, Sind, Kattiawar, and Kutch	5 P.M.	6 P.M.	4 P.M.
For ditto in Southern Concan, &c., for Pegu, Nagotna, Mhar, Khed, Dapoolee, and Rutnagherry	6 A.M.	...	5 P.M of previous day.

Registered letters and baughy parcels for despatch by all Mails will be received, except on Sundays, from 10 A.M. to 4 P.M.

FOR SPECIAL MARKET REPORTS and WEEKLY PRICE CURRENT, Bray and Mackintosh's Weekly FREIGHT CIRCULAR, and all the COMMERCIAL and SHIPPING NEWS of the WEEK, see

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DOMESTIC OCCURRENCES.

THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

EUROPE.

DEATH.

MAURY—February 24th, at Steyning, Sussex, Francis M. Maury, Surgeon, aged 65.

BOMBAY.

BIRTH.

DUTHIE—March 26th, at the Bombay Scottish Orphanage, Mahim, Mrs. Robert Duthie, of a daughter.

DEATH.

WILLIAMS—March 27th, at Parell, of abscess, the infant son of Mr. R. K. Williams.

OTHER PRESIDENCIES.

BIRTHS.

HARRIS—March 16th, at Berhampoor, the wife of T. D. Harris, Esq., C.S., District Engineer of Ganjam, of a son.

MOTLEY—March 22nd, at Calcutta, the wife of Mr. J. P. Motley, of Goalundo, of a son.

MARRIAGES.

BRADBURY—BALFOUR—March 21st, at Nohatta, Jessore, under special licence, by the Rev. S. Dyson, James Francis Bradbury, Esq., C.S., to Emelia Henrietta, only daughter of the late Lewis Balfour, Esq., Calcutta.

LLEWHELLIN—POLLANTZ—March 22nd, at Trinity Church, Bangalore, by the Rev. R. M'rphy, LL.D., George W. Llewhellin, Esq., to Blanche, eldest daughter of Baron Pollintz, of Munich, and niece of Major Elliot, C.B., Mysore Commission.

LUCE—ROSS—March 20th, at the Mission Chapel, Amora, by the Rev. J. H. Bredden, Mr. J. Luce, Assistant Superintendent, Cinchona Cultivation N. W. P., to Miss Bridget, fourth daughter of the late James Ross, Esq., Civil Engineer.

DEATHS.

ANDERSON—March 21st, at Tangrah, S. Ann Anderson, the infant daughter of J. Anderson, aged 1 month and 21 days.

SPENCER—March 20th, at Mooltau, Major Thomas Spencer, Retired List, in his 78th year.

NOTICE.

All CHEQUES, MONEY ORDERS, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department."

Bombay Gazette Office, Bombay.

The Bombay Gazette.

TUESDAY, MARCH 28, 1871.

IT seems to be considered by those persons who have consistently supported the French that because the prospects of tranquility in Europe are not improved by the treaty of Versailles, therefore the fault lies within the four corners of that treaty and with the treaty makers. But this view can only be arrived at by ignoring history, and by ignoring political facts of the first magnitude. The theory is that the French are a people who are at liberty to do what they can with other nations, but are not liable to be treated as they have treated others. Exceptional deference must be paid to their feelings, what they call their susceptibilities; they may acquire but never lose territory; they may exact but never pay indemnities; they may march under arms through every capital on the continent, but no army must march through their capital. They confer honour upon other nations by beating them; if the compliment is returned it is an insult. For half a century they have boasted that they held of right predominance in Europe—a right to which no other nation ever laid claim; and now that it has been challenged, forcibly contested, and overthrown, they and their partisans are horrified at the sacrilege. And the theory goes on to insist that the harsh terms of the treaty have augmented the chances of war, and it is inculcated as a duty on Frenchmen to avenge and reverse its decisions. Now what has really happened is this, that relatively and absolutely France is weaker for offensive and aggressive purposes, while the impulse to aggression remains pretty much the same. We do not deny that defeat and loss of territory have added fresh stimulus to the inherent passion of the nation; but we assert, judging from the past, that the same passion would have animated the French if the Germans, after Sedan, had retired across their frontier without taking a sou or an inch of soil. One element of justification for the treaty is that, knowing the nature of the people with whom they were dealing, knowing that the French would fight it over again, the Germans seized the opportunity afforded by unlooked for successes, to take securities against the future and place themselves in a better position than ever to resist a new outbreak. If a treaty had been made after Sedan, no matter what the stipulations, the Republic or the Monarchy would have said that not France but the Bonapartists had been worsted, that it was absurd to suppose the Germans could beat *la grande nation*; that they made a speedy peace from fear, and that they were only too glad to escape over the Rhine. Providing internal dissensions had not weakened the Government, they would have been, after a few months of peace and preparation, in a fair position to renew the war. For the imperial army would have returned, the strong places would have remained intact, the resources of the country would have been unimpaired, the new levies would have been called up to wipe out the stain inflicted by the negligence and weakness of the Emperor. There would have been a war within the year, and it would have been prompted by the same passions which, unless they tear each other to pieces, will prompt the war likely to arise a few years hence. Indeed, war would have been more certain, had peace been made after Sedan, than it is now; but the causes in each case would have been and will be precisely the same—hatred of a neighbouring power strong enough to punish the passion for aggrandizement, and restrain the passion for interference. That hatred led to the war, and that hatred still survives, heated, of course, by the tremendous punishment, which an attempt to give it palpable expression has called down. The only difference made by the treaty is that France will have to act in execution of her next designs on the left bank of the Rhine at a great disadvantage. Without such a treaty she would have acted all the same and with the lost strategical advantages in her favour.

It is stated that the ill-feeling between the two nations was kept alive by the personal interests of Napoleon III, and the political interests of the Prussian Government; and it would be absurd to assert that these two sets of interests had nothing to do with, at least the intensity of the feeling, or that the personal interests of the Emperor Napoleon had nothing to do with the war. But it is unfair to lay the ill-feeling, or the degree of its intensity to the late Emperor. On the contrary, it was the existence of the ill-feeling that gave him a personal interest in it; his interests would have been better served had no jealousy of Germany existed, since he would not have been forced to put the continuance of his dynasty to the hazard of war. Moreover, the hottest opponents of German unity were to be found in the school over which M. Thiers presided—the Orleanists being as eager for the left bank of the Rhine and the disunion of Germany as any Bonapartist. We need only cite, besides M. Thiers, the Duke of Broglie and M. Prevost Paradol. The force which supported and impelled Napoleon III. lay within the nation he ruled. M. Thiers was not opposed to a war with Germany, but to this specific war which he regarded as inopportune. In short, the French had made up their minds to restore, if they could, the disunion which existed in Germany; they held that the error of the Emperor was not in his aim, but in the choice of time. The German people knew the intention of their ancient enemy, and it was the national conviction that she was an enemy, looking for an advantage, which gave such irresistible force to the Hohenzollerns who had vindicated their claim to lead the nation. If the Hohenzollerns and the Bonapartists had been swept away by a thunderbolt the cause of the war would have remained in all their violence; for their seat was in the hearts of two peoples, one of whom said—"we will be an united nation," the other of whom said—"you shall not." It may serve the purposes of argument to degrade a great conflict to the level of a dynastic squabble, but it does not serve the cause of truth.

It is also said that, by this war, Europe is "reduced once more to a condition of political anarchy," and that "all harmony of action, all identity of policy between the great powers is at an end." The observation is made somewhat late in the day. What the writer quoted is pleased to term political anarchy has existed for at least a generation. The last attempt at a common policy was the treaty of 1850 to regulate the Danish Succession. The subsequent policy of each power has been to do, in a general sense, what seemed right to itself. The Conference which wound up the Crimean war was the nearest approach to identity of policy. Since then the French have interfered in Italy, and made peace without consulting what is called Europe, or even their chief ally. Prussia fought Austria, and, without consulting Europe, laid the foundations of German unity; and now Germany, united, has fought France, and, without consulting Europe, made a treaty. That is, in brief, the history of a condition of political anarchy which did not begin yesterday. We are not a bit worse off than we were in 1851 when Louis Napoleon stole supreme power. The distressed writer quoted, of course, goes too far, but, as a description of the state of Europe for a generation, his sentences are not incorrect. He would not have been inaccurate had he not desired to cast odium on the Germans.

The prospects of Europe, though not promising permanent peace, are brighter than they were, for the aggressive and interfering French element has been depressed and lessened, while a solid central state, long desired, has been established. The great disturbing power now is Russia, and whatever Emperors may say to each other, Germany will be able and willing to check Russian aggressive propensities. Much has been and more will be made of the secret understanding between Prussia and Russia, but it augurs poor political insight and great contempt for facts on the part of those who infer from this special secret treaty—which, by the way, was *open* enough to all reflective minds last July—that there can be any understanding between Russia and Germany. For many years Prussia was compelled to be the ally of Russia—Europe so willed it in 1815; but the obligation on Prussia has ceased, and on Germany it never weighed. The Emperor William thanks the Emperor Alexander for having localized the war, that is, for having prevented Austria from striking a blow at her late formidable enemy. The Czar may have been moved by personal friendship, or he may have calculated that a secret understanding existed between Paris and Vienna. Whatever the two Emperors may have thought the policy followed does not indicate the policy that will be followed in future. That has been indicated openly enough by the party in Russia, which is to Russia what the Thiers school was to France. But indicated or not, that policy, one of suspicion towards and of antagonism to Germany, lies in the position and aspirations of the two countries. Peace will not last very long, not because the Germans have exacted hard and just terms, but because the seeds of strife abound and the millenium has not come. In short, the world is still the abode of the animal called Man.

How came it that Sir Richard Temple detained his Reply in the Marble Halls six days? What did he do with it, or the proof thereof? How far does the published document agree with the original utterance? Probably there are no means of knowing; but it would be interesting to compare the two.

WE understand that Mr. John Nugent has been appointed Acting Under-Secretary to Government, Judicial Department, in the place of Mr. John Jardine, who goes to Kattywar. The Government has again shown great discrimination in selecting Mr. Nugent for this toilsome post.

THE dowry of the daughter of the Maharajah of Cashmere, who was married the other day to the son of Rajah Run Sing, at Jummoo, was ten lakhs of rupees.

THE Supreme Legislative Council was to meet yesterday for the discussion of the Hon. Mr. Cowie's amendments on the Income Tax Bill. The bill is to come on for final consideration on Friday.

THE Government of India, it appears, has under its consideration the expediency of appointing Supernumerary Covenanted Medical Officers to officiate for permanent Uncovenanted Medical Officers in Civil Stations.

WE regret to learn from the "Englishman" that a telegram has been received from Galle, which states that General Broome was in a more precarious state than when he left Calcutta, and warning his friends to be prepared for the worst.

A MEMBER of the legal profession some time ago submitted a memorial to the Government of India, praying that Attorneys-at-Law, in the service of Government, might be declared eligible for admission to the benefits of the Uncovenanted Service Family Pension Fund. The Government, we are informed by the "Indian Daily News," has declined to grant the prayer of the memorialist.

"IT would appear from letters from home," says the "Englishman," "that Sir Richard Temple does not stand at all well with the India House authorities. But the Duke of Argyll, unable to secure the services of a first-rate financier for India, will not risk the responsibility of appointing a second-class man. That mistake, committed at the instigation of Lord Lawrence, has already borne a plentiful, if bitter, harvest."

INTERNATIONAL MARINE EXHIBITION AT NAPLES.

IT may interest travellers homeward, via Italy, to know that the great International Marine Exhibition at Naples is to be open from Saturday next the 1st April. Intimation to this effect has, we believe, reached the Italian Consul at Bombay.

LOTTERIES FORBIDDEN.

THE Calcutta "Examiner" of the 24th says it has received an official letter from the Commissioner of Police, Calcutta, to the effect that at the desire of the Lieutenant-Governor, the Commissioner has written to Mr. Andrew Mackrae, care of Continental Wine Company, warning him that if he again advertises for subscribers to his lottery, called the Grand Universal Derby Sweep, he will be prosecuted under section 3, Act V. of 1844, and taking the opportunity of reminding the local journals that under the above Act, the publishers of such advertisements are also liable to be prosecuted.

THE ICE-SUPPLY.

AT a time of the year when we can ill dispense with the article, Messrs. Farnham and Co., the agents of the Wenham Lake Ice Company, inform their "constituents" that from the end of this month they will not be in a position to supply them with ice. How are the Tudor Company going to serve the public?

Madras also is badly off, and the local papers give vent to the public indignation. The "Madras Times" says—

"From to-day (25th) the price of ice in Madras is to be three annas per pound. So that irresponsible person who rules the ice house has decreed; but to-morrow he will probably tell us that the price is raised to four or five or six annas. There seems to be no limit to his progress in this way. At the same time that the price of ice is raised to three annas per pound, notice is given that the ice-house will be shut after nine o'clock A.M. This of course means that those who must have ice for their dinner, even at that price, must buy a quantity sufficient to meet the enormous wastage that is inevitable if we keep ice for twelve hours out of the ice-house. No doubt the superintendent of the ice-house knows his own business, and is attending to his own interests in taking these measures; but it is now time for the public to say whether they are prepared to remain at his mercy when future seasons come round. It is the last straw that breaks the camel's back, and we should think that the patience of the public is very near giving way."

The "Mail" in enlarging on the horrors of an iceless hot season

GREAT KHANDEISH CASE.

Full Court, consisting of Sir Michael Westropp (Chief Justice), and Justices Lloyd, Melvill, Kemball and Justice Green, sat again on Thursday to hear counsel upon the evidence taken by the Hon. Mr. Hobart, lately Sessions Judge at Dhoolia, in an enquiry into certain allegations by Govind Narain and Sai Nursapa, that confessions made by these men had been obtained by torture, and forwarded by Mr. Hobart to the High Court, with his opinion thereon. Govind Narain and Sai Nursapa were represented by Mr. Anstey and Mr. Shantaram Narayen; and the Crown by Mr. McCulloch, Mr. Hearn, Government Prosecutor, and Mr. Dhirajlal Mathurdas, Government Pleader.

Mr. Shantaram Narayen addressed the Court on Thursday morning. After remarking that it was to the Court's sense of justice that the prisoners owed this enquiry, which had been refused in Dhoolia, he first quoted from the petition and proceedings before the Sessions Judge to show that Mr. Pritchard's name had there been connected with the obtaining of the confessions. He was aware there was no reference to Mr. Pritchard in the dharkast, but it was evident from the following words of the Judge that there was a reference not only to the police but to Mr. Pritchard in the petition which the Sessions Judge considered—"The objection that Sai Nursapa and Govind Narain's admissionary statements at the trial are of no weight against them as having been obtained by undue influence, is an objection which I must take to be based on untruth, for at the head of the examination of each of these accused the magistrate has recorded a warning given by him that they need not answer any question he might put to them unless they chose. It seems to me clear that if they mean to insinuate that undue influence was employed by the magistrate it is an objection this Court cannot entertain. It would be an imputation on the magistrate of bad faith in the truth of which it would be beyond the power of this Court in this place to enquire. There would be no finality in proceedings of this sort if the Appellate Court were to enter into each question."

The Chief Justice—There is nothing there of the nature of a distinct charge against Mr. Pritchard. The Judge seems to have taken too narrow a view of the subject and to have thought that in calling on him to enquire into the circumstances under which the confessions were taken, the petition meant merely the circumstances in the magistrate's court at the moment they were taken; but no doubt what would have been most material for him to refer to would have been what took place before the prisoners were brought into the magistrate's court,—what led to these confessions,—and of course the record of the Court would have to a certain sense to be enquired into; but the District Judge appears to have thought that objection referred only to what took place in Mr. Pritchard's court. It seems to me a mistake on his part, but you cannot build on that as showing there is any distinct allegation.

Mr. Shantaram—Your Lordship will see—

The Chief Justice—We see on looking at the petition, which was not received, that the petitioners are perfectly silent with regard to Mr. Pritchard.

Mr. Shantaram—I take it Mr. Pritchard's name must have been mentioned.

The Chief Justice—I dare say it was mentioned a thousand times, but not as being present at the infliction of torture or sanctioning it—which you will recollect was the form the oral allegation took before the Division Court, among other things hanging a crow over them.

Mr. Anstey—I beg pardon; that was not in reference to these two prisoners, but had reference to Cassinath Dinker, whose case is not now before the Court.

The Chief Justice—It was them before the Court.

Mr. Anstey—I was not under Lordships' order did not direct enquiry as to Cassinath's case.

The Chief Justice—It could not, but the allegations were then made and those made with regard to Cassinath's case were made on the same occasion that Govind Narain and Sai Nursapa's case came before us.

Mr. Shantaram then proceeded to consider whether the enquiry had been conducted in a manner such as must have been intended by their Lordships when they made the order—in a manner at once fair to both sides and such as would bring out the whole of the true circumstances of the case. He submitted that in the proceedings themselves there was such an amount of evidence that one could not but be satisfied that the enquiry could not be said to have been altogether as fair and as much calculated to bring out the truth as it might have been. In the first place they found that Mr. Pritchard had managed to get into the case as prosecutor; and from that moment, he ventured to say, the fate of the enquiry was sealed, for he submitted that it must have suffered materially from the circumstance that Mr. Pritchard was engaged in it—Mr. Pritchard who had in the first instance been judge and whose name was ringing throughout the Khandeish district, if not throughout the entire presidency, as a great officer who had been concerned in searching out crimes against Government, and who was a potent, an omnipotent, officer; in fact, one who could report anybody and everybody, and who could bring people from anywhere and everywhere. These remarks of his (said Mr. Shantaram on noticing a smile) might probably be considered in good taste in certain quarters, but he submitted that in that house of justice he was entitled to press that circumstance under their Lordships' notice and to ask if it would have had an effect upon the enquiry or not. Those who possessed the advantages Mr. Pritchard had might smile, but he was stating no imaginary grievance. He had put it to their Lordships on a common sense view of the case whether an enquiry in the hands of Mr. Pritchard was at all calculated to further the ends for which it was directed to be entered upon? He submitted that it could never have been expected that the question whether the confessions were obtained voluntary would be made out. They had only to consider what the materials were, what witnesses there were, and whether there was anything like such an impartial management of the case that unwilling witnesses should come forward and give evidence. In the first place the whole of the police of Khandeish were arrayed against the accused, then the whole weight of the whole magistracy of the district—were opposed to them;—and under such circumstances how could the two wretched prisoners be expected to bring evidence from the villages at which the tortures were said to have been inflicted? In the nature of things it was impossible to expect such evidence; the wonder was, not that so little but that so much had come before the Court. The extent to which the accused themselves had ventured was something strange—even they might well have feared the consequences to themselves and the sequel —the prosecution for perjury—had shown whether they might not have feared to come with evidence that rathered have endured the conviction to stand against them than have sought for this further enquiry as to their confessions. The very fact that Mr. Pritchard had engaged in this enquiry was a circumstance that proved its one-sidedness. But that was not alone—there was next the manner in conducting the enquiry. As he was warned on the previous day, he was not to go over all the points; but there was enough to show that the learned magistrate, though well-intentioned and well-disposed to help the cause of truth—as he now admitted and ever should,—had found himself weak enough to concede certain of the points that were urged on him for the prosecution, and by that means the prisoners' case had suffered, while the case of the Crown had received the advantage. He would be asking too much if he were to ask that the whole of the evidence taken under Mr. Pritchard's prosecutor should be thrown out, but he submitted that, on the same principle as the Court had rejected the whole of the evidence given by native witnesses after the sanction to prosecute for perjury, they should now shut out from consideration the whole of the evidence given by native witnesses before that sanction—or at least that their Lordships should, in considering what weight they would give it, keep in mind that the whole influence of Mr. Pritchard's position and pleading was cast into the balance in favour of the prosecution. Mr. Shantaram here entered into a brief review of the evidence, including that of the police, who, he said, were not so immaculate; and he then proceeded:—Against the positive testimony of the prisoners, their servants and others on their side, there is nothing but the bare denial of the police inspectors. This denial however, and the negative testimony of watchmen and others who simply come forward to say they did not see the prisoners led out by night, nor heard of any beating, &c., is not worth a rush, and it is moreover the very evidence which your Lordships at the outset determined to reject absolutely as being after the sanction for perjury against Govind Narain. The only evidence then which remains to notice as weighing against the truth of the prisoners' complaints of tortures by the police, is that of the European officials, Mr. Ashburner, Major Probyn, and others who had met at the camp of Mr. Pritchard, whilst the trial of the accused was pending, upon a *shikar* party, and who come forward to depose that the prisoners were brought before them, made to rehearse their confessions, to acknowledge that they were correct and voluntary—in other words, that there was an absence of complaint on the part of the confidants as regards coercion and torture in the obtaining of these confessions. I will not be so wild as to ask your Lordships to disbelieve these witnesses as regards their truthfulness—on the contrary I give them full credit for it. I ask in the name of justice that too much importance be not attached to the absence of complaint in them, which is the only fact they prove. Consider, my Lord, the position in which the prisoners stood. Taking their story as true, they had just passed through a series of the most atrocious torture, and though a course of insufferable hardship, and had found relief only after confessing in the way they had done. Mr. Pritchard was showing off at this *shikar* party the great success he and the police had achieved in catching the prisoners, and in obtaining from them these "wonderful revelations." Might the prisoners not have reasonably feared that if they were to mar the credit of success which Mr. Pritchard was taking to himself, if they were to retract their confessions and to disclose that they had been obtained by torture and oppression, they might well expect a return, in even a greater degree than before, of their sufferings? Again, whom were they to complain to? They found assembled in their *shikar* party, people of the same kith and kin, of the same caste, creed and color, of the same views, feelings, sympathies and motives of action, all in one interest, from whom they could expect no quarter, to whom it was useless to complain. They were still in the confessional, and still in the power and under the influence of their confessor. An additional circumstance was that they had had at this time no advice whatever. Legal advisers had come, but owing to the rigid orders of the magistrate as to the manner in which they should hold their consultation, they had been denied the benefit of legal advice. Lastly, it is manifest that when they did go away from under the grasp of the police and magistrate—when they got convicted and found themselves in the jail,—they lost no time to complain of their suffering to the only authority that could have granted them redress. Perhaps their language in their written petitions did not refer by name to the magistrate as the author of their wrongs, but they did complain expressly against the police and against the magistrate in general terms. The evidence therefore of the European officials, though fully reliable in point of truthfulness, is not worth much against the prisoners. It simply shows an absence of complaint on the part of the prisoners, but this reticence as we have seen is fully accounted for by the circumstances of their situation. Now the result of this enquiry comes to this. The prisoners and their witnesses on their side allege a strong case of torture. Call it untrustworthy, if you will. But suppose the case for the prosecution itself supports that of the prisoners, and shews that they did suffer hardships, this Court cannot refuse to give weight to that circumstance in favour of the prisoners. This Court's direction was to enquire whether any "undue influence" had been used—any "undue influence" which might operate to induce those confessions. The answer to that direction—to give it in the words of the Judge himself—is—"Beyond the fact of Govind Narain and Sai Nursapa being at other times than when brought before the magistrate during their trial, occasionally kept handcuffed, it has not been proved that either Govind Narain or Sai Nursapa were in any way harshly treated, still less subjected to torture." He proceeds to say that the magistrate was aware of the handcuffing, and did not interfere to prevent it—remarks that the restraint was unnecessary, and regrets that it was imposed. The Judge does not find whether such harsh treatment as he did find proved had or could have had any influence in inducing those confessions, and your Lordships will have to find it for yourselves. I can show upon so much of the evidence as we have a warrant from the prosecution to believe, that the facts go beyond what the Judge says of their bodily suffering. But take it even where the Judge puts it. Nay, take it that the police treated the prisoners with the greatest kindness—kindness greater than even their mothers would have shown them. Still if it appears that there was unnecessary restraint in the shape of handcuffing inflicted upon the prisoners, will not your Lordships hold that the mere fact of such restraint may have influenced their tongues and their imaginations too. The Judge does not tell us whether the handcuffing which he laments as "unnecessary" had not some "influence" upon their confessions. The police and Mr. Pritchard appear to make light of the handcuffing. There is a chief constable (Or inspector (I refer to Narayan Krishna) who admits that this handcuffing is systematically imposed on prisoners when in transit from one place to another, and also at their lodgings where the guard is not sufficient. This statement itself is appalling; but we have here the testimony of Mr. Pritchard himself that he had directed great care to be taken of the prisoners, so that they should not escape, permitting them to be handcuffed if necessary. With this *purwana* from the lips of Mr. Pritchard would the policeman be at all sparing in the infliction of the handcuff? Would he deny himself rest and comfort and ease, and remain wide-awake in his watch over the prisoners rather than make assurance doubly sure by keeping them in continual handcuff. The prisoners' account of the handcuff is thus rendered not only probable but even certain. According to them, we find even a refinement of cruelty resorted to. The county Indian handcuff was even humane and reasonable, but the English handcuffs which were at times put on were a most painful refinement upon the others. They describe their suffering as excruciating under these handcuffs of English manufacture. It was even difficult to put them on. The want of motion to their limbs for a lengthened period, sometimes lasting like a week, from the first application on the 28th or 29th March till the date of their confessions the 6th April (granting there was nothing more), was in itself such torture that my clients would sooner have a year in hard labour than a week in handcuffs. They must have courted a conviction and the sentence and other consequence that followed it, rather than remain any longer in the pain and inexpressible discomfort of the handcuff. The chains of the prison are happiness itself compared with the excruciating pain and inhuman restraint imposed previously to conviction. Mark, my Lords, their treatment before their conviction—whilst they were simply on their trial and were presumed at law, though not in practice, to be innocent—and that which they were destined to suffer after conviction. Let us imagine ourselves locked handcuffed for three hours only, and we shall be able then to form an idea of what these unfortunates suffered for the whole week that their handcuffing lasted. Then comes the admission of the magistrate that their statements as to denial of food were true—that they had indeed been reduced to him that they were suffering privations and distress, and even his humanity was moved—even he was induced to listen to that complaint. But then what shall we say of the conduct of the police, who did refuse them the means of preparing their food when their handcuffs prevented them from preparing it themselves. The inspector Narayan Krishna tells us the servants of the prisoners were separated from them and were directed to prepare the food separately, and that they refused to get it so prepared. Can we believe this man's statement for one moment that the servants would refuse to bring their masters food, and leave them starving? This man, I fear, does not confirm the prisoner's statement on this head as well as that of the handcuffing than contradicts it. They were made to live upon parched gram for two days and more, and were thus treated as next door to horses. Hunger is therefore to be added to what the Judge finds to be the handcuffing. Add to this the fact of the prisoners being walked in the sun, although they had carts of their own—which is also more or less confirmed by the evidence produced for the prosecution. Such being the evidence—I mean on that portion of it which commends itself to your Lordships as worthy of credit—we contend that it is by admissions on the side of the prosecution, such being, I say, the tale of their woes, can we receive and act upon their confessions as free and voluntary—and not induced by any undue pressure or influence of any kind? Ought we not rather to reject them as full of suspicion? Are we not justified in imputing the silence of their tongues to the sufferings of their body? May we not justly say that they made these detailed self-criminatory statements in the hope of ridding themselves of their sufferings? The trials and distress and privations through which they had passed forbid the supposition that the disclosures they have made arose from any stings of conscience, from any desire to make a clean breast and be done with it, from the prompting of their own better judgment, but suggest that those trials and privations are themselves the cause, the motive, of their most extraordinary revelations. Either the hope of freedom from these or the fear of their continuance, or both, were evidently the reasons which weighed with the prisoners; and it is impossible to say how far they drew upon their imaginations in order to weave a tale plausible yet pleasing and palatable to their tormentors—in order to paint themselves the monsters of iniquity which their custodians and the magistrate desired to see them. Before your Lordships can accept these self-criminatory statements, you must be satisfied beyond all reasonable doubt that they were obtained freely and without the exercise of any undue influence of any sort or kind; and I put it to your Lordships whether there is not enough on the evidence which is before the Court to suggest a doubt as regards the voluntary character of these confessions. I submit that the unnecessary handcuffing, the starving, the walking are "torture"—if not torture, at all events, they amount to "undue influence." The next point which Mr. Shantaram argued was that even if the confessions were held to be inadmissible (which they could not be, they did not prove anything sufficient to sustain a conviction in a Court of criminal law. They contained simply general statements, vague admissions, that fraud and misappropriation and malversation were committed by themselves and others, but not any specific admission of an offence complete in its details so as to support a conviction. It was like a man who being oppressed by a sense of his wrong doings came before a magistrate and stated that he had committed five murders—when, where, and how he could not and did not state. A criminal court could never safely convict and punish upon such a general admission of guilt as that. As regarded the specific offence—namely, the spoliation of evidence—there was a plenary admission of having committed it, but this Court had ruled already that it was not no offence when the act was done in the pace of one's own crime. For the purposes of section 426 of the Criminal Procedure Code, there was not sufficient evidence in these confessions of other crimes punishable under the Penal Code. This remark upon the vagueness of their admissions applied to the confessions of both these accused, but with respect to the case of one of them, namely, Govind Narain, there was an additional point, and a very important one, *i.e.* of jurisdiction. It had already been held that the magistrate, Mr. Pritchard, had not local jurisdiction at Malligaum within the Nassick district, though he had ingeniously enough in his proceedings assumed jurisdiction as a magisterial body of the Khandeish and Nassick districts. Now, Govind Narain never went into the Khandeish district—all his transactions, all his so-called frauds lay within the Nassick District alone, and consequently whatever the value of the confessions, the conviction was still bad from defect of jurisdiction in the Court that tried him. Mr. Shantaram then concluded in these words—I have now addressed your Lordships upon the three questions which arise for consideration. First—What was the enquiry intended by this Court, and does the enquiry as it was conducted, satisfy the requirements of this Court's order?—in other words, was the enquiry fairly and properly conducted and in such a manner as to ensure the obtaining of truth? Secondly—What was the result of this enquiry?—in other words, does it prove or even raise a reasonable doubt that the confessions were obtained by improper and undue influence? And thirdly and lastly,—What do the confessions thus obtained amount to—are they sufficient to base a conviction upon as regards any other than the offence charged—that offence having been erroneously charged? I trust I have discharged my duty in attempting to show to the best of my power that on each of these questions the Court must decide in favor my clients.

I have endeavoured to prove, as well as I am able, that the mode adopted of conducting the enquiry and the entrusting of it especially into the hands of Mr. Pritchard, was manifestly unfair and most prejudicial to the prisoners—that the result of the enquiry, even under such peculiarly unfavourable circumstances as those that existed here, to the ill-feeling of the prisoners, showed that the confessions were far from being free and voluntary—and lastly, I have tried to shew as well as I am able that even upon those confessions as they stood, and without more, a conviction was not sustainable. And now I have done. The eyes of all the people of this Presidency, if not of the people beyond it, are directed to this Court. They are anxiously expecting to learn, they wait in breathless suspense to know, your Lordships' decision in this important case. Its importance rests not in the position or the station of the wretched convicts who are supplicating for justice at your hands, but its importance rests in the distinguished position of the judges before whom the appeal is made, in the fact that the whole weight of those in power, those in authority, indeed even of the Government itself, is cast into the balance against them. I am confident that the poor prisoners shall not have supplicated in vain for justice at your Lordships' hands. I will say no more.

The Chief Justice—Perhaps, Mr. McCulloch, it may be a guide to you as to the course you should take to mention the points on which we desire your assistance. We hold to the opinion that we expressed to Mr. Anstey, and asked him to remove if he could—that it has not been proved that the confessions of Govind Narain and Sai Nursapa were obtained by torture or undue influence. We further are of opinion that, although there may have been very grave irregularities in the way in which the enquiry was conducted, further enquiry is not necessary and would not be beneficial to the prisoners. But we would ask you to explain so far as you can certain points of importance more or less affecting the magistrate. It is fair that the magistrate should, through you as representing the Crown, have an opportunity of meeting the allegation that, independent of any attempt to extort confessions, the prisoners were subjected to harsh usage while in the magistrate's camp—not accessible to Mr. Anstey's clients' agents to hand to Mr. Anstey when in the Second Division Court,—but still one would suppose that they must have known or had some recollection of what its contents were.

Mr. McCulloch—I do not say Mr. Shantaram Narayen had seen that document—had a copy, but I say this —that the vakeel who was conducting this case before the Sessions Judge, Mr. Hobart, who wrote and signed that document and is sitting now in Court, and was then in Court, as I am instructed by Mr. Dharijlal Mathooridas, must have known when he heard the statement made by Mr. Anstey that it was a falsehood.

The Chief Justice—Does his name appear on the record?

Mr. McCulloch—Yes, it is signed by him—Venayek Trimbuck Gole. When he heard my learned friend get up and utter that important, most momentous statement, he knew that it was false; and yet he sat by, and till yesterday morning he sat by, and allowed also Mr. Shantaram to sit by, and I hope Mr. Shantaram will be able to get up and say that till yesterday morning he was in equal ignorance of its contents—

Mr. Anstey—I have no wish to interrupt my learned friend, but what occurred was this. The learned judges of the Second Division Court stopped me. I turned round and put a question which was answered, and I gave the result of that answer. I said that I understood that if the dharkast had been read it would have been found to contain details of the extortions complained of. Presently my learned friend Mr. Shantaram Narayen—on whose suggestion I do not know, but it is fair to suppose it was on the suggestion of that vakeel—told me it did not contain the detail, but that it specified the torture, so I corrected my statement by saying—"Not the details, but that kind of extortion which we call torture is mentioned in it." That is exactly what took place. I would have mentioned it before, but in a personal matter affecting myself I did not like to continue interrupting counsel.

Mr. McCulloch—My learned friend says he made a mistake as to the word "details"—that he was told it did not contain details, but that it specified tortures. That again is a misstatement. The word "torture" does not occur. The petition is infinitely milder than the original petition; the words only are—"Whether the confessions of Govind Narain and Sai Nursapa were made or recorded against their will."

Some conversation here took place as to the original petition rejected by Mr. Hobart, which, it was said by Mr. McCulloch, he was informed was mentioned in the list of papers sent up by that judge. The sheristadar, however, said that it did not appear that there was any such list.

Mr. McCulloch then resumed—If those who were instructing my learned friend corrected his statement—to the importance of which I shall again have occasion to refer—influencing the Court—as to the document, that it contained not details, but specification that torture was used—that again was a false statement, and must have been false to the knowledge of the man who prepared the document, and must have been known as false by any one who had in his possession at the time any copy of that document—if there were any such, —I say at once, my Lords, my remarks do not bear in the least on my learned friend Mr. Anstey, for it was a Mahratta document, and if he had seen it he could not have read it.

Mr. Anstey—No. I asked Mr. Shantaram, and he himself could not answer the question.

Mr. McCulloch—In the petition heard before Mr. Hobart, no complaint was made as to Mr. Pritchard or the police having exercised any improper influence at all. The only allegations before Mr. Hobart were as to the travelling through the jungles and the detentions in custody for a number of weeks, and the further document, at which he did not look, and which if he had looked at it would not have helped him, being only an application to find if the confessions were made against the will of the prisoners—so that if the Second Division Court had had all the case they would have had for the first time in the history of this case my learned friend, with an ingenuity and with a boldness of assumption whatever, appearing and making serious charges against the trying magistrate on the instruction of some person behind him, and not only a statement made for the first time and uncorroborated, but which was inconsistent with, or rather different entirely from, the detailed statement which was made on a former occasion. I say, had that been known to the learned Court, I cannot believe for one moment but that they would on that have said—"Here you are instructed for the first time to make that serious charge against the magistrate, never made or breathed before, and which you have invented these charges against the magistrate.

Mr. McCulloch—Yes, my Lord, I have no doubt that is the conclusion at which the Court would be most happy, and I have no hesitation in saying I would be most happy and am happy, to arrive. The allegation, then, which my learned friend was instructed to make was that these acts of revolting cruelty had been practiced in the presence of Mr. Pritchard and with his assent. That statement is not supported by affidavit, nor was it borne out in the whole course of the proceedings. The affidavit on which my learned friend moved contains these words—"The lower Court refused to receive evidence on the points whether the confessions of Sai Nursapa and Govind Narain were extorted or not, also whether the witnesses in the case were accompanied by police peons to the Court or not. The confessions of Sai Nursapa and Govind Narain were obtained by torture and deception. Witnesses were accompanied to the Court, contrary to law, by the petitioners do not there mention Mr. Pritchard, nor allude in so many words to the instant manner. Then the petition to Mr. Hobart is a document of very great importance, because it not only omits absolutely any reference to Mr. Pritchard in the most remote degree, but it goes this much further, that it states with more than common speciality the hardships which they then accused the police of exercising, which they then asked the Court to institute an enquiry. Now, the other petition was not before the Division Court. The only petition my learned friend had was the one presented to the Division Court from which I have just read, and my learned friend was not bound or instructed to add the most important and the most serious statement that the torture complained of, or some of it, had been inflicted with the connivance and in the presence of Mr. Pritchard. Then in the petition presented to the Judge of the Second Division Court in Chambers on the 16th December, after the judgment had been given in Court, to expunge from that judgment the passage to which I have referred, which is worded as follows:—"It is to be regretted that, in the present instance, the case for the prosecution, which is one of considerable importance, was not entrusted to the Advocate General or some other law officer of the Crown." But both judges declined to do so, because they were of opinion that the case had not by any means been fairly or ought to have been. Why was there not Counsel present on behalf of the Crown sufficiently acquainted with the facts to be able to deny that the petition which was presented to and rejected by Mr. Hobart contained any charge at all against Mr. Pritchard, and it was on the ground that it was not with truth have been denied that an application had been made to Mr. Hobart to enquire into the question whether these confessions had been procured by undue influence and improper means, and that Mr. Hobart had refused to make such an inquiry? That statement was as follows:—"That the lower Court refused to receive evidence on the points whether the confessions of Sai Nursapa and Govind Narain were extorted or not, and also whether the witnesses in the case were accompanied by police peons to the Court or not." That allegation was before the Court on solemn affirmation; so also was the allegation that "the confessions of Govind Narain and Sai Nursapa were obtained by torture and deception." That latter allegation was denied *ore tenus* by the learned pleader who was deputed by the Government Pleader to appear for the Crown, but he was not furnished with any affidavit in denial of it, although the petition containing that allegation had been then for some months on the files of the High Court. Who was responsible for that?

Mr. McCulloch—That I cannot say one word about. The Crown was at first represented by the magistrate connected with the case, who had taken the greatest pains up to the time of its being first brought into the High Court.

The Chief Justice—I am not to be understood as passing upon this point any censure on the gentleman with regard to whom your observations have been made, or upon the gentleman who acted as deputy for the Government Pleader. But this was a case of considerable importance, being one amongst many of alleged serious frauds or abetment of frauds against the Public Works Department of Government in Khandeish, and the Court might certainly have fully expected the diligent attendance of the Government Pleader on that occasion. Instead of that, he deputes another for him, and never appears until after judgment is given, when he comes to ask for the cancellation of the passage in it regarding the employment of counsel, and so far reflecting to some extent on the way in which the case was conducted, and did not furnish his deputy with an effective contradiction on solemn affirmation of the allegation as to the use of torture and undue influence, into the truth of which it could not be denied that Mr. Hobart had declined to inquire. The learned deputy of the Government Pleader could not himself be expected to obtain such an affidavit. We shall be glad to hear any explanation which there may be on this point. We think, too, that it would have been very desirable—whether it was done or not we, of course, do not know—that the gentleman in Khandeish who had the management of the case should have notified to the Government Pleader that it was one which called for his best attention.

Mr. McCulloch—I wish to carry the matter as far as I can, and then leave it to Mr. Dharijlall Mathooridas. The greatest care was taken, and his attention specially called to this case, and everything that could be done was done by those who had charge of the case until it got into the hands of, and was supposed to be actually and not have made an idle clamour in the District Court up-country which had not any power to relieve you.

Mr. McCulloch—There was some difficulty.

The Chief Justice—There is no difficulty in getting the High Court to correct anything by as it on misrepresentation or misapprehension if you come to it before it is too late for the purpose.

Mr. McCulloch—That is the ground on which we now bring these facts to your Lordships' knowledge, as showing that undoubtedly this order was obtained—and that is my justification for bringing to your Lordships' notice the painful fact that the order was obtained—upon gross misrepresentation. And there is the fact that whoever may have misled and instructed my learned friend, there was behind the instructor those who knew that the Court was acting under this deception, and who after my learned friend had made that statement should no longer remain in ignorance of the fact that the Court was acting upon that statement, and yet never thought it their duty to correct that misrepresentation or bring the facts to the knowledge of the Court, but permitted their clients to reap the benefit of an order made on and referable to their false statements. I do not contend that if those statements had been true the Court had not the discretion to take some action in the matter. But if it were so it was open to the Court of Revision to say you have made a mistake in law, you are asked to raise an issue in the trial, and you refuse to raise that issue. Now, I submit that I expected the Division Court to have adopted would have been to have remitted the matter for rehearing—

The Chief Justice—You are now going into matter quite unnecessary. We have already said that we consider that the evidence taken in this enquiry does not support the allegations of the prisoners as to torture and undue influence, and we do not see any ground for discussion in what form the order for the inquiry should have taken. We need no information now from the Crown on that point. What you have deal with are the points to which I drew your attention. We can understand that Mr. Pritchard may have felt some irritation at the reference in the judgment of the Division Court to the allegations against himself, and we are prepared to make allowance for Mr. Pritchard in that respect, but if he wished to have them expunged he should have caused an application to be made to the Second Division Court before the inquiry commenced before Mr. Hobart. There was abundance of time for such an application.

Mr. McCulloch—Your Lordships will remember that Mr. Pritchard was not served with notice and was not made a party to the enquiry, and had no *locus standi* to appear here at all.

The Chief Justice—But he could have had the application made through the Crown in the same way as he is now through you for the Crown heard here to-day.

Mr. McCulloch—I will tell your Lordship why the Crown did not attend, and I will state why I object to this enquiry. We say we have no right to object to any inquiry which the Court chooses to make as to any individual's conduct in the world; that the Court was quite right in appointing Mr. Hobart to make an inquiry, but that our time to object to that is when it is proposed to introduce the result of that inquiry into a trial in which the Crown is interested. The inquiry has been improperly made legally or illegally, but what it is proposed to bring the result of that inquiry, or the evidence taken at it, and to make it part of a criminal trial, then it is necessary for the Crown to see whether there is any power to make it part of the proceedings, and if it is not part of the proceedings, it vitiates the proceedings altogether.

The Chief Justice—And are we to understand that you are now going to argue that a fresh inquiry should be entered into?

Mr. McCulloch—No, my Lord.

The Chief Justice—Then you are only wasting the time of the Court.

Mr. McCulloch—I am going to say that the Court would not think of sending down the matter for rehearing at all. Your Lordships may overrule the objection, but the objection is taken on behalf of the Crown, and it appears to me this enquiry cannot, under any possible provision of any code, form a portion of a criminal trial. It is a matter which the Court may or may not have power to direct apart from a criminal trial, but it appears to me, and I will be prepared to state my reasons, that it cannot form a portion of a criminal trial, and that it is much the same as if while a criminal trial was going on the prisoner were to say, "I have been ill-treated by the jailor," and the presiding Judge were to say, "Take the prisoner into the next room, hear him upon oath, and call witnesses as against the jailor."

The Chief Justice—There is not the slightest analogy between the two cases. Here there was a conviction upon certain confessions, which were alleged to have been obtained under circumstances which if true rendered the confessions of no value whatsoever—namely, extortion and undue influence—and that allegation was on oath before this Court, and it was alleged that that matter had been brought to the notice of the Court below, and that that Court of appeal had refused to enquire as to whether or not these confessions were fairly obtained, and that refusal was to all intents and purposes a grave error of law. It was undenied before the Second Division Court that the Lower Court had refused to do this, and there remained nothing for this Court but to direct the inquiry. Whether the form in which it was directed was right may be a question which the Crown might have raised at the proper time but did not.

Mr. McCulloch—My Lord, this is the difficulty which the Crown labours under,—that we are liable to have this upset at any moment on the ground that the prisoners have been examined on oath and that that can be no part of a trial.

The Chief Justice—Well, when it is sought to upset their depositions, it will be time enough to argue the point.

Mr. McCulloch—Oh no, my Lord. If we don't make the objection now, we may not be allowed to make it at all.

The Chief Justice—You have made the objection altogether too late, as I told you yesterday. You should have come here and made the objection before the inquiry was sped. You allow the inquiry to go on and take part in it.

Mr. McCulloch—That is Mr. Pritchard, my Lord.

The Chief Justice—If the Crown thought there was anything erroneous in the proceedings and in relation to the form of the judgment directing the enquiry was first made when the enquiry was being taken by Mr. Hobart, who had no more power to alter the form of the order for the enquiry than you have at this moment. The application should have been made to my brothers Lloyd and Kemball, who would have given it such attention as it might deserve—and if they had been satisfied that there had been misrepresentation to or misapprehension by the Court, they would have been only too happy to modify the form as justice should require.

Mr. McCulloch—There is the statement that the Court refused to receive the statement as to whether the confessions were extorted or not, and that is true. The lower Court did refuse, and that could not be denied. Then comes a separate paragraph that the confessions were obtained by torture or undue influence, and as to that those appearing for the Crown were advised that the Court of Revision would not entertain such a question. That is the point I am taking, and I am not criticising their Lordships' action. I say their Lordships were misled. As the matter stood before them no alternative was left but to take some action in the matter. But that does not appear to me in any way to affect the question as to the culpability of those who took advantage of the ignorance of Mr. Dharijlall Mathooridas's substitute in the matter and took advantage of his being there with imperfect instructions, which misstatements misled the Court in the most serious manner, because your Lordships will see the order for the enquiry is for a general enquiry, and yet the grounds on which it proceeded are stated to have been the judge's statements, the first of which I have read, and which is a statement then made for the first time by my learned friend.

The Chief Justice—The first and main, in fact indispensable ground, was the petition presented to the High Court. Without that the Second Division Court could not have intervened at all and would not have had cognizance of the case, and that petition we find referred to in the first paragraph of the judgment of the Division Court.

Mr. McCulloch—Then the next statement my learned friend was instructed to make was this—"The details of this abuse of authority are alleged to have been set forth in a written paper presented at the hearing of the appeal, but which the Sessions Judge declined to receive." As to that I have already commented, and shown that it was deliberately false so far as regards the setting forth of the details to the knowledge of those who made the statement, and that it misled the Court. Then they went on and instructed my learned friend to make a statement which in addition to its being false was malignant. It was to this effect—"In his minute, Mr. Hobart says he would not receive a written statement offered by the vakeel, because he refused to state the contents of it, and 'it was contrary to the practice of his Court to receive anything of this sort from a vakeel.'" Now "it is alleged"—that is, my learned friend Mr. Anstey was instructed to state—"that the Session Judge was aware of the contents of the document."

Mr. Anstey—I beg pardon. I don't know on whose authority this is taken. I did not say "it is alleged." I alleged, I said, it is clear from this passage in Mr. Hobart's remarks connected with the preceding that if Mr. Hobart had not full knowledge of the contents he must have had some knowledge, because, after stating the practice and mentioning the petition, he used the words "of this kind." Messrs. Justices Lloyd and Kemball will remember I laid great stress on these words and said, "How can he know the kind of petition unless he had looked into the petition itself, and was told by the vakeel what was in it. I was not instructed to make that statement, but used my own discretion and the right I had to interpret Mr. Hobart's words in that way—and I say the same now.

Mr. McCulloch—Now, Mr. Shantaram Narayen in his argument this morning, attempted, I think not fairly, to change the representation on which the Court gave that order to a general representation that there were facts in the knowledge of the judge which ought or might have justified him in calling evidence. That may or may not be true, but that was not the statement made. The statement was that the details were in the document. It was not alleged anywhere before the Court that he knew the contents, but the charges against that these charges had been made against Mr. Pritchard.

Mr. Justice Lloyd—Mr. Anstey said the vakeel must have told the Judge the contents of the dharkhast.

Mr. McCulloch said that was denied by the Judge in his record, so that it was again an error into which his learned friend Mr. Shantaram fell. He gladly assumed that it was so, and would be delighted to know that the learned Judge read it, because being a man of sound mind he would have seen that there was nothing against Mr. Pritchard.

Mr. Justice Lloyd—It does not appear he read it.

The Chief Justice—It is not an unfair influence for Mr. Anstey to draw from what Mr. Hobart has said in his record that he must have known something of the contents. No doubt the statements of counsel referred to in the order of the Second Division Court go considerably beyond, and are an expansion of the allegations in the petition to the High Court that the confessions were obtained by torture and undue influence. That expansion consisted in the assertion that some of the torture took place in the presence and with the sanction of Mr. Pritchard, which no doubt was not supported by any affidavit or solemn affirmation. Whether these allegations ought to have been made, even on the assertions of a client, may be a question, and it may be that it would have been better not to have referred to them in the order for the enquiry; but if you thought you had reason to complain, you should have come to this Court and asked that the passage should be expunged from the order, and not have made an idle clamour in the District Court up-country which had not any power to relieve you.

Mr. McCulloch—There was some difficulty.

The Chief Justice—There is no difficulty in getting the High Court to correct anything by as it on misrepresentation or misapprehension if you come to it before it is too late for the purpose.

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Mr. McCulloch—Your Lordships will remember that Mr. Pritchard was not served with notice and was not made a party to the enquiry, and had no *locus standi* to appear here at all.

The Chief Justice—But he could have had the application made through the Crown in the same way as he is now through you for the Crown heard here to-day.

Mr. McCulloch—I will tell your Lordship why the Crown did not attend, and I will state why I object to this enquiry. We say we have no right to object to any inquiry which the Court chooses to make as to any individual's conduct in the world; that the Court was quite right in appointing Mr. Hobart to make an inquiry, but that our time to object to that is when it is proposed to introduce the result of that inquiry into a trial in which the Crown is interested. The inquiry has been improperly made legally or illegally, but what it is proposed to bring the result of that inquiry, or the evidence taken at it, and to make it part of a criminal trial, then it is necessary for the Crown to see whether there is any power to make it part of the proceedings, and if it is not part of the proceedings, it vitiates the proceedings altogether.

The Chief Justice—And are we to understand that you are now going to argue that a fresh inquiry should be entered into?

Mr. McCulloch—No

SIR RICHARD TEMPLE'S REPLY ON THE INCOME-TAX BILL.

VICEREGAL LEGISLATIVE COUNCIL, MARCH 17.

MY LORD,—At this late period of the debate I shall not enlarge on the general topic, but shall confine myself to replying to the adverse criticism which has proceeded from several hon'ble members sitting on the President's left.

I begin with the speech of my hon'ble friend Mr. W. R. Robinson. He says that I have under-estimated the revenue and over-estimated the expenditure in several respects. Had it not been for this, he thinks that the necessity for retaining the income-tax might have been avoided; and what are the instances he adduces? Why, the land revenue, which he observes is less by a large sum than the sum realized in 1869-70; the excise; and the customs, of which the present estimates do not allow sufficiently for the prosperity of the time. Now, as regards the land revenue, my hon'ble friend seems to have overlooked the fact that in 1869-70 there was an extraordinary receipt (duly explained by me to this Council at the time), namely, the accumulated proceeds of the sale of waste lands, which windfall will not recur; therefore, the favourable result of that year cannot be estimated for in subsequent years, and the apparent difference is thus fully accounted for. As to excise, the amount I have now taken is almost as high a figure as has ever been realized in the most prosperous year; and if Burmah be excluded (where there has been a special falling off), the figure for British India is actually the highest ever estimated. As to customs, I have to repeat (what was explained in my general exposition) that we fear that the apparently prosperous figure of the current year may partly arise from over-importation; that the present profits of the trade are less than what might have been justly expected; and that therefore any further prosperity cannot confidently be reckoned on at present. I may add that in our belief the estimates for all these heads of revenue have been taken *full*, quite as full as the estimates received from the local authorities would warrant, and I must decline to accept the irresponsible advice of my hon'ble friend to take them any higher.

On the expenditure side my hon'ble friend instances the increases on land revenue, in forest, in opium, in salt. Now, does he really mean to say that these charges could be reduced beneficially? Hardly so, when he remembers that I explained in my general exposition that these increases were all needed to produce a direct fiscal return. But he says he has searched in vain for a proof of the increased return on the revenue side. I cannot understand this, inasmuch as full specific increases taken under each of these very heads! The same remark, too, applies to excise in British India (Burmah being excluded). Further, my hon'ble friend says he cannot understand the increases under stamps and stationery and administration. Why, if he will refer to my exposition, he will see that these instances are specifically accounted for by transfers of account.

Here again I must decline to accept advice which really means that I should take the estimates more favorably than they are taken,—a course wholly inconsistent with prudence in finance. The estimates are taken prudently, and not at all too unfavorable, and my hon'ble friend must look the necessity in the face, for I cannot evade it by attempting to improve the estimates.

Mr. Robinson then drew a moving picture of the national demoralization caused by the income-tax in the Madras Presidency, with which he is specially acquainted: and even dwelt on the widespread discontent caused thereby among the landholding classes. But what are the facts? Why, in the Madras Presidency, with a population of nearly thirty millions, the income-tax for 1870-71 amounted to £245,000 with 55,000 or 60,000 tax-payers; in 1871-72 it will amount to £69,000 with 27,000 or 30,000 tax-payers. How is it possible that from so small a cause such *universal* demoralization can arise? Some mischief may, indeed must, arise; but that it extends to all classes in the manner described by my hon'ble friend, I not believe. Further, how can it reach the landholding classes in the manner supposed? At the most, it cannot affect more than a very few thousands out of many millions of agriculturists. Moreover, the oft-repeated argument that the tax reaches, from its uncertainty, more than it was meant to reach, cannot apply at all to agriculturists, for they are assessed to this tax on fixed and certain data furnished by the village records. I do not deny that some evils exist; but I do say that my hon'ble friend's description of them must in some respects be greatly overdrawn.

Again, Mr. Robinson says that by the relief afforded we have only *slightly narrowed* the field for oppression! Now, what have we actually done? We have exempted for 1871-72 just one-half of the total number of those who pay the tax in 1870-71. Surely this is a large measure of relief, and in a style in which the narrowing of the limit is to give a meagre and inadequate description.

Then Mr. Robinson gave us a long account of the local taxation recently imposed in the Madras Presidency, which he makes out will amount to between 1,3 and ¾ million annually. But what has all this got to do with the Imperial Budget, and with the Income-tax Bill now before this Council? Surely my hon'ble friend cannot suppose that we, the Government of India, have at all forced the Government of Madras to impose this taxation. In the first place, those local taxes had been advised and placed before the local Legislature some time last year, long before the present budget had been thought of. In the second place, the utmost sum which this budget would compel Madras to raise locally amounts to only £55,000. To *that* extent we are responsible. Whatever the Madras Government may raise beyond that, it will raise in its own discretion,—a discretion which I am sure will be exercised moderately and properly. If then my hon'ble friend's description of the expansion of local taxation in Madras be meant at all to prejudice the policy of the Imperial Budget, I must remark that it is irrelevant to the question at issue.

I was surprised to hear Mr. Robinson use such words as that the Government of India stands pledged to abolish the income-tax as soon as possible, and that the intention to do this is to be inferred from the action of Government. It were perhaps superfluous to point to the well-known fact that no such pledge has ever been declared or recorded. On the contrary, in our Financial Statements we have always guarded ourselves against giving any such pledge. And as to any such inference being drawn from our past proceedings, I say that our proceedings point to a direct contrary inference; for on the establishment of our existing financial system the first thing which Government did was to impose an income-tax for five years. When the period had expired not a year was suffered to elapse before a fresh project for a similar tax was set on foot, and was shortly afterwards carried out; and since that time we have never been without an income-tax in one shape or other.

Lastly, Mr. Robinson regrets that I should have inferred from the fact of the local Government reporting the absence of complaints that no cause of complaint existed. But in reality I drew no such inference. On the contrary, I expressly guarded myself against drawing any such inference. That such causes must doubtless have to some extent arisen, notwithstanding the absence of official reports.

I next advert to the speech of the Hon'ble Mr. Cowie. He regrets that I *can* suggest nothing save an income-tax. Now, as to whether I *can* suggest or not, I may observe that to make such suggestions might be easy enough. Instead of a moderate income-tax like that now before the Council, I *could*, if it were deemed fit, suggest many things, but they would all be open to objection; for instance, a marriage-tax, which might touch somewhat too closely the domestic affairs of the people; a tobacco monopoly which might affect the garden culture of every ryot; an increase of the salt duty in Bengal, which would tax still further the highly taxed luxuries of the poor; additional customs duties, which might unduly effect trade; a succession duty, which would be open to some of the objections of an income-tax, and much its productiveness. Such things have been proposed, and might have to be carried out in certain emergencies; and, as far as possibility goes, I *could* suggest them, but I had rather not do so. I, for one, distinctly prefer the alternative of a light income-tax, such as that now before the Council. Then my hon'ble friend objecting to the tax being made permanent, says it is one for an emergency, and not for time of peace. In the first place, we have never said it was to be permanent; we have merely refrained from proposing any limit of duration. But, further, it seems to me to be mere assumption when the tax is said to be one, not for peace, but only for emergency. I am not aware of any such doctrine; certainly it is not so held in England, where for now a quarter of a century the tax has existed, although for the greater part of that period the country has been at peace, and not in a state of emergency. Most other civilized countries have kept up direct taxation in times of peace. I know no reason whatever why India should form an exception to the rule which prevails in so many other countries.

Then my hon'ble friend objects to our retaining such large cash balances, and to our borrowing any additional sums during the coming year. As this subject has been adverted to by other hon'ble members, I will now say what there is to be said thereon. In my exposition it was shown that the cash balances are very high now, not only because we have improved our ordinary finance but also because less has been spent than was expected on public works extraordinary and on railways. It hence follows that we have in hand much money belonging to the Public Works Department and to the Railway Department, for the payment of which sooner or later we are liable. Well, if the Public Works Department were to expend in the coming year all it proposes to spend on the extraordinary loan works, we should clearly want nearly all the money which has been raised. Also, if we were obliged to set ourselves square with the railway capital account, that is, if we had to make advances in this country for construction of the lines, fully up to the amount of capital which has been raised in England, we should need all the cash balance that could possibly be spared. Besides these manifest liabilities, any broad view of all the circumstances of our finance would show that we have many contingent liabilities. Again, in the present state of the exchanges my hon'ble friend must surely know that the less is drawn from us by the Secretary of State's drafts, the better inasmuch as the loss by exchange (a direct charge against our revenues) would be thereby kept down. The 2½ millions intended to be raised by loan by the Secretary of State might represent so much less of drawings, and this difference might save us expense, more or less, according to circumstances. At present, the Secretary of State's cash balance is no more than what is required. If, as the year wears on, it were to be found to be too high, I presume that this could be considered when the loans of the following year come to be determined. The Secretary of State has, of course, the best possible means of judging of the times and conditions of raising loans in London. That judgment is exercised in the financial interest of India. Here in India we try to keep our balances at such sums as may fully suffice for all requirements. We have not indeed always been able to do this. Just now we fortunately are so able. The amount is higher indeed than it used to be in former years. But it would not thence follow that this is relatively higher now than it used to be, for our disbursements have of late grown vastly, and are still growing. The matter is one of discretion to a large degree, and on consideration of *all* our requirements and liabilities for the coming year, I beg to assure the Council that the present amount of cash balances is not otherwise than satisfactory.

I next proceed to the speech of the Hon'ble Mr. Inglis. Adverting to the statistical fact that the income-tax at the most never touched more than 1 in 300 of the population (it will now touch only 1 in 600 by the Bill before the Council), he says that of the remaining 299, at least one-half are subjected to illegal extortion on account of the tax, and that if 2 millions are collected from all India on account of the tax, at least an equal amount in addition is collected in the shape of bribes. Perhaps my hon'ble friend hardly bore in memory that half of the 299 would represent half of the 150 millions of population of 75 millions. So my hon'ble friend seems to make an assertion which, if reduced to figures, would mean that on account of this tax 2 millions of bribes are extorted from 75 millions of people! I cannot persuade myself that my hon'ble friend really means to adduce any such imaginary statistics. The assertion he makes is one of the most general character, not borne out by even the reports received from that part of India, where he has served, and unsupported in its extreme sense by any particle of proof which he adduces. I quite share the belief that in this matter of income-tax, as in every matter of administration where the natives of India are concerned, the evils which Mr. Inglis justly characterizes as extortion, oppression, and bribery, do unfortunately prevail. The question is really one of degree; and I believe that the assertions hazarded by my hon'ble friend are instances of the manner in which the general objections incidental to Indian administration are pressed with particular exaggeration against a tax which, affecting all classes alike down to a certain limit, is, to that extent, inevitably distasteful to those who have to pay it. But admitting, as I, for one, do admit, that these evils do accompany the tax, to a certain degree, though not to the extreme degree supposed by my hon'ble friend—what then? What are we to do? Are we, for *that* reason, to give up the measure? I say no. For if these reasons prevail, the state of society in India is, alas, such that we should have to give up many other useful and necessary things. Despite all our efforts, the extortion, oppression, and bribery, described by Mr. Inglis, do to a certain degree (though not to any extreme degree) exist in the land settlement operations, in the canal administration, in the police, in the courts of justice—in many things in short. Are we *therefore* to give up settling the land revenue, to give up irrigation, to give up administering the law, to give up protecting property, and so on? Of course we are not. But neither are we *therefore* to give up the direct taxation.

Further, many of my hon'ble friends' objections would be applicable to all kinds of direct taxation. Nevertheless he and those who think with him are always bringing forward schemes for taxing in this way by license-taxes the very classes who are exempted from the income-tax. Why, the persons who are to be exempted by the Bill now before the Council will be all caught in the net of my hon'ble friend's license-tax. True, the license-tax is rough and easy, divided into three grades; but so was the income-tax rough and easy, for *these* classes. Remember, I am not objecting to the license-tax at all; I only say that I cannot understand the consistency of those who advocate a license-tax, which for the lower classes is only a little better than our income-tax, while they denounce our income-tax in unmeasured terms.

My hon'ble friend concluded by declaring that I might avoid the necessity for imposing the income-tax by transferring the necessary amount from the cash balances, or by deducting the required sum from the assignments made under the new system for the provincial services. I heard him with surprise. What can he mean by suggesting that a portion of the cash balances should be transferred to the coming year's income? Surely he is aware that our imperial accounts show as receipts only the sums received in the year. To so exhibit sums which were *not* received in the year (as the present cash balances would not be) would be to make up our accounts contrary to fact! It would be showing (in order to ensure a certain result) sums as income of the year, which were not the income of the year. Again, what can he mean by suggesting that we deduct from the assignments for provincial services the £600,000 (expected yield of income-tax)? Does he think the various Local Governments could possibly undertake the services after such a deduction? Would not the Local Government of the province where my hon'ble friend is serving be the foremost in protesting against such a deduction? I must see, on reflection, that to suggest this is simply to suggest what would never be carried out by the local authorities under the existing circumstances of the country.

I must now advert to the speech of the Hon'ble Mr. Cockerell. He says that an income-tax ought not to be added to the resources of the country at a time of great financial prosperity. In the first place, I fail to see the evidence of any such great financial prosperity. On the contrary, we have had deficits much too often; and we have difficulty in ensuring a permanent surplus of income over ordinary expenditure. But to put my hon'ble friend's proposition in a milder form, is there anything in our fiscal condition which would justify us in dispensing with a just and reasonable resource like the income-tax? I say that there is not. On the contrary, we sorely need such a resource, not only to help in securing a certain equilibrium, but also to aid us in providing against losses under uncertain heads like opium, and to give us at least some chance of remedying defects in our fiscal system, like the export duty on rice, the inland duty on sugar, the high duty on some kinds of salt, and so on.

Then my hon'ble friend reproaches me with poverty of invention, and says that I come before the country with no fresh device. Well, as to that, the scheme of local finance produced this year *is* a fresh device; at least it is a change and a novelty, and that too of a very considerable description. I can only regret that it does not seem to wear the aspect of freshness in my hon'ble friend's eyes. But if it is not a fresh device, I do not know what is. As to poverty of invention, I must give my hon'ble friend the same answer as that which has just been given to Mr. Cowie. I could easily invent plans of reduction of expense, but they could not justly be my hon'ble friend must well know, carried under the existing circumstances of the country. I could also invent new taxes easily enough; but I prefer to keep out of that line of invention and to avoid that dangerous field for ingenuity. I prefer to trade on the less objectionable ground of a moderate income-tax.

Lastly, my hon'ble friend says that the introduction of this income-tax measure is a *breach of good faith*. This is a serious charge to bring against the Government of India. And does he say anything by way of proof? Absolutely not one word. He merely adduces the argument that the public have been under the impression that the tax was to be only temporary. I neither affirm nor deny the impression. But I say that this is a most flimsy and evanescent ground on which to charge a Government with breach of faith. And if this sort of argument were valid, it might equally be urged by any hon'ble member against any measure he might happen to dislike.

I now turn to the Hon'ble Mr. F. S. Chapman's speech. Having had to differ so much with the hon'ble members who preceded him, I am glad to acknowledge the support he accords us by remarking that the present reduced income-tax affords all the relief that could reasonably be expected; that it is consistent with sound policy; and that there are other taxes which ought to be remitted before the income-tax, now modified, ought to be again touched.

But my hon'ble friend offers other criticism to which I must reply. He objects to the opium estimates as having been too low. Well, this is a point into which I entered fully in my general exposition; and if what I then said regarding the fluctuations of price, the uncertainties of season, the competition in China, failed to convince my hon'ble friend as to the need of the caution we exercised,—why, nothing that I can now say will convince him, so I will not trouble the Council with further remarks hereon.

Mr. Chapman desires explanation on certain points, which I am happy to furnish. He asks—How are the payments of £200,000 to the local Governments for a commencement of the new scheme and the £60,000 to the Trustees of the Indian Museum to be reconciled with the principle that the charges of each year are to be exhibited in the year, and that the surplus of one year is not to be carried on as an asset of the succeeding year? I must observe that both these payments did pertain to, and were made in the year 1870-71, in which they have been charged. The £200,000 has been paid as absolutely to the local Governments as if they had been paid to a corporation or to a company. It was peculiarly just to allow them this amount as they had made the savings on their grants to this amount within year. It was necessary to pay the sum this year, if it was to be paid at all, inasmuch as we could afford it now, and would not be able to afford it in the coming year 1871-72. The payment to the Trustees of the Museum was made by reason of an obligation imposed by law, which fell finally due on the 23rd of March within the year 1870-71. Both these payments then are made in strict accordance with our principles of finance and account.

Then my hon'ble friend asks, why, if the loan, 2½ millions, to be raised in England, be connected with the unfavourable state of the exchanges, the 9 millions of the 9 millions required for the expenditure in England, should not be obtained by borrowing in that country, instead of selling drafts on the Treasury in India? This question is hardly one which admits of a precise answer. Supposing that the state of the exchanges is one of several reasons for the raising of that loan, I must observe that it would not at all follow that the same reason would apply to the larger sum of 9 millions to be borrowed in England according to my hon'ble friend's idea, instead of being remitted from India. To do that would be to cause great derangement to the exchanges, in the money market, in the value of public securities, and in many other ways.

My hon'ble friend next observes that the Local Funds of the Bombay Presidency amount to near a million sterling. This must include the income of the Bombay City, inasmuch as the Local Funds proper of the Presidency do not much exceed £600,000. However, let us take the total at a million. Then, with what object does my hon'ble friend adduce the fact? Apparently to show that the Presidency has too much local taxation. But what proportion does this million bear to the resources of Bombay? Why, it only represents ten per cent. of the total revenues of the Presidency, ten millions, with a trade of 50 millions annual value, with a cotton export of 1½ million of bales, annually, with a population, on the whole, the richest or the best off in all British India.

My hon'ble friend observes that there is half a million of charges under Marine, and wonders what the country receives for this money. In the first place, we have large receipts under Marine, some of which are really revenue, such as pilotage payments and port dues, amounting in all to close on a quarter of a million. So that the net charge amounts to only one quarter of a million. And for this, the country does receive something; there is a squadron of the Royal Navy guarding the Eastern seas; there are some vessels of the Marine; there are six ports, some of them large, with pilot services and other establishments (other than those of the Port Trusts); and there are two dockyards.

Then my hon'ble friend considers that searching enquiry ought to be made with all Civil expenditure. But does he remember that there has often been such enquiry? For instance, the labours of Sir Henry Ricketts embodied in several large volumes; the records of the Civil Finance Commissions; the revisions made from time to time by every local Government with or without the instance of the Government of India. Further, he quotes a passage from the speech of Sir W. Mansfield in last year's debate regarding the amalgamation of various separate Departments of Military Administration, and he asks what is being done. I cannot say more than that the matter has not been overlooked, but has been more than once considered by the Government of India.

Lastly, my hon'ble friend considers that the expenditure in England ought to be controlled by the Government of India, no expenditure being incurred in that country without its sanction. Now, inasmuch as the Secretary of State exercises financial power under an Act of Parliament, there can be no practical use whatever in discussing the question. The extent to which the Government of India is responsible for the English expenditure has been explained in my general exposition.

I must now turn to the speech of the Hon'ble Mr. Bullen Smith. He objects to my having mentioned that in reply to a circular the local Governments for the most part stated that no specific cases of income-tax oppression had been reported. Since I heard his remarks, I have again referred to those replies, and I find that they bear out my statement. As already said, I expressly guarded against the inference that no such cases had occurred, and I acknowledge that no doubt there were such cases. My hon'ble friend goes on to say that to ignore the existence of such complaints would be to show want of sympathy with the people. But I did not, and do not, ignore this. On the contrary, I declared that we had been much impressed with what we had heard on this score. And as a proof of sympathy, far better than any declamation, we have proposed to exempt half the whole number of tax-payers! But as my hon'ble friend seems rather to press the sympathy argument, I shall retort that the object of our financial policy has been to avoid increasing the burdens of the mass of the people, and to rather adjust the weight to the shoulders of the comparatively well-to-do classes. Whereas our opponents deprecating our mode of adjustment, rather suggest expedients, such as increased salt-tax, marriage-tax, and the like, which would really fall upon the masses. Therefore, when my hon'ble friend urges wide and hearty sympathy with the people, I at once rejoin that our policy fulfils this just and essential condition far more than the policy of our opponents.

2. My hon'ble friend adverts to the rice duties,—a subject which he thinks I dismissed too briefly in my exposition. Well, I was obliged to be brief, having so very many topics to deal with. Still I did give what is the real gist of the argument, for I said that we bore the subject in mind; but as the trade was improving, as the yield of the duties was on the increase, and as we could not spare the money, we did not propose a change at present. If I were to dilate now on the argument, still the substance would be what I have just given. I may add that last year 1869-70, we received some £296,000, this year 1870-71 we are receiving £356,000. If this progress were to be at all sustained, we should soon approach the highest field which the duty has ever reached in prosperous years, namely, £408,000. I hold here a paper which shows that in the first eight months of the current year 1870-71 the export has amounted to eight millions of cwts.; whereas in the corresponding period of last year it amounted to only five millions. The exportation has not been so much in the direction of China and Japan (as we expected it would be), but rather in the direction of Europe.

My hon'ble friend—after justly acknowledging that our export duties with the one exception of grain are but little, jute (fibres) being exempt, and indigo being very slightly taxed—asks on what principle grain was selected for duty, and remarks that unless we recognise fiscal principles in this matter, he, and those who think with him, will withhold confidence in our finance. Now I say that—excepting faults and defects from which in our way of other tax system will ever be free—our fiscal system *does* follow general principles,—and that it is for the sake of these very principles that we have frequently encountered opposition and obloquy. Further, I say all this particularly in regard to the branches regarding which my hon'ble friend is so well informed. For our import tariff (as was one declared in this Council by my predecessor, Mr. Massey) will compare favourably with the tariff of any country in the world, and our export duties, excepting grain, are almost *nil*.

As to the principle on which rice was selected for duty, the usual reason (as has been pointed out to-day by the Lieutenant-Governor of Bengal) was that such duty was really favourable to the mass of the people of India, as having a tendency to keep down the price of grain. But I, for one, have always refrained from urging this reason, and I do not undertake to justify it.

My hon'ble friend says, in reference to the income-tax, that it is an acknowledged fiscal principle that we should leave all classes relatively in the same position as that in which we found them. Now, if there were any such principle (which I doubt), I do not see how *we* have departed from it, for we found direct taxation in existence for a decade of years, with a very short break. But I must disavow any such principle. Why are we to leave every class in relatively the same position as that in which we found it? On the contrary, if we see some classes too lightly taxed, and others too hardly pressed, we are not to leave them in relatively the same position, but we are to endeavour to redress the balance.

My hon'ble friend, alluding to the loans raised in England, says that these transactions should not be initiated and carried through by the Secretary of State, save on the express requisition of the Government of India. May I remind the Council that the Secretary of State, besides the controlling authority which he possesses in all financial matters, is especially authorised by Act of Parliament to contract these loans.

I acknowledge the remark which my hon'ble friend is good enough to make, that the budget is "pre-eminently framed for safety." I am glad that he admits the rule that *all* ordinary expenditure must be charged against revenue: though I might differ with him as to whether certain items should or should not be considered ordinary.

I must now remark on some points in the speech of His Honor the Lieutenant-Governor of Bengal. I understand him to mean that the direct taxes often recommended by local authorities are really rough inconvenient ways, sometimes such authorities even recommend the levy of a regular income-tax for local revenue. If I understand him rightly, I fully concur with him. I believe that the real drift of local recommendations is that just described. And such recommendations involve an inconsistency in principle, in that local authorities sometimes condemn income-tax for imperial purposes, while they recommend it for local purposes; though of course it is much the same to the tax-payer whether he pays it for the one or for the other. And this weakens my faith in the principles so often urged against the retention of the income-tax.

But His Honor has been under the impression that general remarks which to my apprehension amount to this: that income from trades and professions should be assessed more leniently to income-tax, than in. come from property. Whether His Honor intended this precise meaning to be attached or not to his remarks, I affirm that if any attempt were made to give practical effect to them, the result must be such as I have described. So the real point is, shall we try to tax trades and professions more lightly than property? I am not prepared now to recommend this. The point would really lead to a revival of a controversy thrown bare in England, after which it has been definitely settled that no such distinction can practically be drawn. The attempt to make such a distinction would be just as embarrassing in India as in any country; for the immediate tendency would be to favour those kinds of income in which the governing classes in India are concerned, and to press more strictly on property in which the natives of India are concerned; and thus questions would be raised which we had better avoid.

There is one question put by his Honor which I shall answer in a word. He asks, why are our loans raised in England instead of in India. I cannot here enter into the political consideration involved in the matter. But on the financial consideration, I have to answer that the loans are raised in England because it is found financially more advantageous to raise them there than in India.

I must briefly advert to one or two points in the speech of the Hon'ble Colonel R. Strachey. The drift of his exposition is, that the public works expenditure has not been the main cause of our deficits, but that the real cause has been the increase of purely civil expenditure, which he makes out to have increased by 5½ millions in the last few years. Now, I concur with my hon'ble friend in not attributing the deficits to the public works expenditure *alone*. But I certainly maintain that among several causes, the public works expenditure was one. Also I consider that to say that the civil expenditure had increased by 5½ millions is apt to convey an exaggerated idea. This is made out, of course, by taking the said expenditure *gross*, which method leads to erroneous notions; inasmuch as the gross expenditure includes much of *nominal* increase, which is balanced by corresponding increase on the receipt side. I shall by way of illustration give some figures which show a very different view. The net civil expenditure on the administrative heads proper was in 1861-62 £6,868,600, and in 1868-69 £8,465,237, being an increase of only £1,606,637—not perhaps an excessive increase when all that was done for the improvement of the administration in those years is remembered. The net expenditure on public works ordinary was, in 1861-62, £3,393,208, in 1868-69, £6,092,834, being an increase of £2,399,626, the percentage on the net revenue of the expenditure on public works ordinary was in 1861-62, 10·86, in 1868-69, 16·81. The percentage of the same expenditure on the net *available* revenue, that is, net revenue minus the first charges for interest and pensions, was in 1861-62 13·01, in 1868-69 20·71.

I concur so much with what has fallen from my honourable colleagues, General Norman, Mr. Stephen, Mr. Strachey, and His Lordship the Commander-in-Chief, that I need not advert further to their speeches.

Before concluding however, I shall touch on a memorial from the British India Association which has just been put into my hands. This memorial contains many things on which I cannot now stop to enter. But there are two points in it which I cannot pass over. The association recommends that we should appropriate a part (two millions) of our cash balances of 1870-71 as receipts or income for 1871-72, and by this accession of resource stave off the necessity of imposing an income-tax! This is to my apprehension the real meaning reduced to plain words. I must say that to do this would be to do that which would be contrary to fact, opposed to financial principle, impossible under the system of national account, and subversive of public credit. There would be all these objections even if the cash balances were all our own. But are they all our own? Hardly so. For they consist partly of deposits belonging to various parties and interests, such as the Local Funds, the Civil and Military Funds, the Judicial and Administrative Departments, the Railway Department, and others.

The other point is this: The Association say in effect, as I understand them, that in this Budget we remit income-tax with the one hand, while we impose local taxation with the other—a process which will not much benefit the people of India. I cannot acknowledge the justness of any such view. What are the facts? We remit on the one hand upwards of £1,475,000 of income-tax. We cause the local Governments to impose local taxation at the very outside to an amount of £330,000 which will probably dwindle down actually to £130,000. In the one case the balance in favour of the people would be £1,120,000, in the other case £1,320,000. In the face of this, it cannot be correctly said that the Budget fails to benefit largely the people of India.

And now, my Lord, I must conclude what is perhaps a very controversial speech. If my rejoinders have been made with some degree of stringency, I hope that hon'ble members will be good enough to forgive me, remembering that I have been replying to strictures made from the opposite side, and that the questions at issue are urgent.

THE INDIAN MARINE.

TO THE EDITOR OF THE "INDIAN DAILY NEWS."

SIR,—Mr. Chapman, in his speech on the Budget, says a half million is alloted to the Marine, and asks—What does the country receive for it? I will tell him.

1st. It has a number of officials at Bankshall, who care nothing for the interests of those under them, but whose whole energies are devoted to save their own appointments, which they know are trembling in the balance.

2nd. A large number of servants, who are naturally much disgusted to find that the head of their department has no consideration for them whatever, and will not properly represent the mess the Indian Marine has fallen into through incompetent management.

3rd. A large collection of craft of all sizes and shapes, laid up in Rotten Row, one steamer which has (according to report) taken root in Kidderpore dock, but not one really useful sea-going vessel.

4th. A so-called Dockyard more like a native boat builder's shop than a place where Government ships are supposed to be repaired.

5th and last, but not least, it has a bran new flag staff at the above Dockyard to waste Government bunting on.

But seriously, it is really time that something was done to retrieve the fortunes of the Indian Marine, and I trust you will add the weight of your influence towards obtaining for us a complete and searching enquiry into the mismanagement which has ruined, and the misrepresentation which has disgusted, the whole of a once fine service.—I enclose my card, and remain, yours, &c.,

ONE OF THE OLD MARINE.

22nd March, 1871.

PUCHMAREE.

DR. RINGER has drawn in the last number of the *Indian Medical Gazette* a most ravishing picture of Puchmaree, the new sanitarium in the Saugor district. The plateau of Puchmaree is, he tells us, 3,500 feet above the sea, about four miles long by two broad, and bounded on three sides by perpendicular scarps of limestone. On the east side there lies a precipitous gorge, into which plunges the stream which drains the plateau. The plateau itself is gently undulating, with a few pretty rocky peaks here and there, and dotted thickly with little clumps of lovely trees, giving it the appearance of an English park. From the edges the scenery is grand in the extreme. There are numerous pretty drives and rides which only require lining out, as a carriage can be driven almost anywhere over the hard smooth ground. The soil is for the most part disintegrated sandstone, hard, porous, and sandy, unsuited to the growth of grain, but excellent for flowers and potatoes. The supply of water is abundant and excellent; a perennial stream flows along the centre of the plateau on a clear sandy bed. Materials for building are abundant: capital limestone within a mile, sal and teak within easy distance. The climate in the hot season is delightfully cool, punkahs and tatties are unknown, and a blanket at night is comfortable. Mist does not lie on the plateau, and the natural drainage is so perfect that there is hardly any damp. Indeed what with the drainage and the porous nature of the soil, one can canter all over the plateau immediately after the heaviest rain. Malarious fevers are therefore unknown and cholera unheard-of. Finally, the approach is, "for a hill station," very easy and gradual. Puchmaree would seem, therefore, to fulfil every requirement, but we fear the experience of its healthiness, after all the important point, is too limited, and the great test of long acquaintance is still wanting to confirm our sanguine hopes regarding it.—*Pioneer.*

A POLITICAL REBUS.

THE following rebus, which appeared lately in the *Journal du Havre*, we may both interesting and amusing to our readers:—"Les Athéniens de la Sprée (les Berlinois se nomment ainsi) sont enchantés du rébus suivant, qu'on a tiré d'un vieux recueil, et mis d'accord avec la situation supposée de la France:—

Le peuple français est	D. C. D.
Les places fortes sont	O. Q. P.
Six départements ne le sont être	C. D.
Le gouvernement n'est pas	M. E.
Les républicains sont	A. I.
Les diplomates sont	E. B. T.
La dette publique a	O. C.
Le credit a	B. C.
Les lois sont	L. U. D.
La liberté de la presse est	O. T.
La paix sera chèrement	H. T."

FASHIONS FOR MARCH.

(*Le Follet.*)

OF all fashions ever introduced or merely projected, that of wearing a train or tunic over an all-round skirt is unquestionably the most useful, and at the same time the most elegant—a combination of qualities unfortunately rare. A constant variety of toilettes can be achieved by simply changing the under-skirt and the plastron, shown under the opening of the bodice. This is a style that will be largely adopted this season, and the silk tunics and trains will have as great a success as they have obtained this winter in heavier materials. When the underskirt is of the same as the tunic or manteau de cour, it is often left untrimmed, the garniture being reserved for the latter. Satin tunics or trains are also much worn for evening dress over tulle skirts, with a multiplicity of narrow flounces, either bound with satin of the same colour as the upper skirt or headed with frayed satin ruches. Skirts are now made full all evening occasions, and for ceremonious visiting. For dancing dresses they only rest a few inches on the ground, and are much shorter in front. Robes de chambre also are worn rather long; but for all other purposes than those mentioned above, the skirts just clear the ground. There is an immense variety in the dispositions of trimming. At one time, to say a skirt was flounced would have sufficed for the description; but now there are a thousand ways of varying these ornaments. Some skirts have one deep, rather scanty, flounce. On the lower edge of this is a narrow and very full flounce, almost a frill. The white flounce is headed by two upright frills. One deep flounce, as we have just described, is sometimes looped up in scallops by crossway folds, either plain or edged with a frill, or by bows of the same material as the dress, piped with satin. Sometimes the front breadth is made of a different material or colour to the rest of the skirt. The plastron, of course, corresponds down the sides. A ruche or trimming is placed down the seams to hide the join. Many of the spring dresses will be made with casaques, plain in front, body and skirt cut in one. At the back it is full, with handsome box plaits fastened to the waist. Sometimes the two back breadths, instead of being attached to the waist, are raised and fastened to the body between the shoulders, à la Watteau; in transparent materials this is wonderfully effective. We need hardly say that this style is only becoming to an elegant figure. Ceintures, basques, and points are worn with bodies. Points are much more fashionable for evening toilettes than round waists. We have seen some very long indeed, but they are more eccentric than elegant. If the skirt is flounced, a frill of the same is sometimes placed round the back point; it begins very narrow at the sides, and becomes much wider at the back. The points are always finished with a double piping. Tulle fichus are sometimes worn under low bodices; they have a very fairy-like effect, and are very becoming. For dinner and the theatre the bodices will be square, or open *en cœur*. Many of these will have quite short sleeves. At the same time several ball-dresses have been made with long sleeves of tulle, to correspond with the fichus. Flowers are worn in great profusion on ball-dresses, but are reserved for full-dress occasions. We have seen ball toilettes with several flounces, each headed by a cordon of flowers; others with bouquets on the front breadth, and a floral cordon down the sides and round the train. When the skirt is thus trimmed, a wreath is placed round the shoulders. Some very elegant dresses have been made with several skirts of tulle of the same length, each skirt being looped up with a bunch of flowers, so arranged as to be veiled by the skirt immediately above it. Drooping flowers all round the basque. Embroidered or brocaded silk tunics or trains are very distinguees worn over white tulle or grenadine under-skirts. If for ball-dresses, the tulle is preferable, and should be trimmed with small sprays of flowers, reproducing the colour of those on the silk. If for dinner or a soiree intime, a grenadine skirt can replace the tulle, the flounces or bouillones being piped or trimmed with satin of the same colour as the pattern on the over-skirt. The coquettish little aprons and head-dresses so much in favour last season, and forming such a charming finish to a morning or demi-toilette, will be as much worn as ever. For out-door wear, nothing is so fashionable for young ladies' morning-dress as the small half-fitting paletots, cut in tabs, and trimmed round with ruches or some full trimming. For more full dress, the velvet casaques are more elegant. Milliners are still endeavouring to introduce a larger form of bonnet, but as long as the present fashion of dressing the hair continues they will have a difficulty in so doing; the toque and "Pamela" forms are, therefore, still à la mode, compromising the matter by looking larger than the fanchon, through equally convenient. Of all materials for the ball-dress, the crystallized tulle is, perhaps, the most elegant and effective ever introduced; it has the appearance of a finely powdered glass scattered profusely over the tulle, and is always white on light colours, but we have seen some black tulles with grass-green or ruby crystalline, very rich in effect, and becoming to the wearers.

A PRISONER was examined in Court, and contradicted himself. "Why do you lie so?" asked the judge: "haven't you a lawyer?"

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